



Lori A. Shilbnette
Commissioner

Melissa A. Hardy
Director

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June 3, 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 Long Term Supports and Services, to enter into contracts with the Contractors listed below in an amount not to exceed \$23,562,550.70 for the provision of nutrition services to qualifying New Hampshire citizens, with the option to renew for up to four (4) additional years, effective July 1, 2022, upon Governor and Council approval, through June 30, 2024. 60% Federal Funds. 40% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$3,891,632.16
Gibson Center For Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway(s), Eaton, Jackson, Madison	\$697,460.00
Grafton County Senior Citizens Council, Inc.	177675	Grafton County and Plainfield	\$2,250,800.74
Newport Senior Center, Inc.	177250	Sullivan County	\$1,475,695.60
Ossipee Concerned Citizens, Inc.	170158	Carroll County	\$954,498.34
Rockingham Nutrition And Meals On Wheels Program, Inc.	155197	Rockingham County	\$3,958,961.38
St. Joseph Community Services, Inc.	155093	Hillsborough County	\$5,631,940.84
Strafford Nutrition/Meals On Wheels	260818	Strafford County	\$1,521,873.94
Tri-County Community Action Program, Inc. (Tri- County Cap)	177195	Coos County	\$1,718,768.52
VNA at HCS, Inc.	177274	Cheshire County	\$1,460,919.18
		Total:	\$23,562,550.70

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

See attached fiscal details.

EXPLANATION

The purpose of this request is to provide nutritional services for older, isolated, and frail adults in order to assist them to continue living as independently as possible, both safely and with dignity, by providing home-delivered and congregate meals.

Approximately 63,000 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide meals using the following three methods:

- Home delivered meals, delivered by the Contractors to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury.
- Grab-n-Go meals, defined as meal delivery whereby eligible individuals, or their designee, drive to a service location and are provided a meal without being required to leave their vehicle.
- Congregate meals, defined as meals served in a group setting at State-approved locations.

The Department will monitor services by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractors.

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 March 1, 2022 through April 12, 2022. The Department received 10 responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Form P-37, General Provisions, and Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Subsection 1.2., 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, thousands of older adults and younger adults with disabilities or chronic illnesses may not have access to home-delivered meals and may struggle to live independently in their homes.

Area Served: Statewide.

Source of Federal Funds: Assistance Listing Number #93.045, FAIN #2101NHOACM, Assistance Listing Number #93.045, FAIN ##2101NHOAHD, Assistance Listing Number #93.667, FAIN # 2101NHSOSR, Assistance Listing Number # 93.045, FAIN #2101NHCMC6 and Assistance Listing Number 93.045, FAIN #2101NHHDC6.

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

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

Respectfully submitted,



Lori A. Shibinette
Commissioner

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

Project ID # **RFA-2023-BEAS-04-BEASN**

Project Title **BEAS Nutrition Services**

	Maximum Points Available	CAP-BM	Gibson Center	Grafton County Senior Citizens Council	Hillsborough County Meals on Wheels	Newport Senior Center	Rockingham Nutrition & Meals on Wheels	Stafford Nutrition & Meals on Wheels	Tri-County CAP	VNA at HCS	Ossipee Concerned Citizens
Technical											
Ability Q1	35	35	35	35	35	35	35	35	35	35	35
Experience Q2	30	30	30	30	30	30	30	30	30	30	28
Capacity Q3	25	25	25	25	25	25	25	25	25	25	24
Staffing Q4	10	10	10	10	10	9	10	9	10	10	7
TOTAL POINTS	100	100	100	100	100	99	100	99	100	100	94

Reviewer Name

Title

1 Thom O'Connor	Administrator II
2 Jean Crouch	Supervisor VII
3 Maureen Brown	Nutrition Consultant
4 Shawn Martin	Business Administrator

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Nutrition

FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 780,019.80
541-500383	Meals - Congregate (TIII)	2023	\$ 338,860.13
544-500386	Meals - Home Delivered (TIII)	2024	\$ 780,019.80
541-500383	Meals - Congregate (TIII)	2024	\$ 338,860.13
		Subtotal	\$ 2,237,759.86

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 160,578.00
541-500383	Meals - Congregate (TIII)	2023	\$ 58,392.00
544-500386	Meals - Home Delivered (TIII)	2024	\$ 160,578.00
541-500383	Meals - Congregate (TIII)	2024	\$ 58,392.00
		Subtotal	\$ 437,940.00

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 394,462.29
541-500383	Meals - Congregate (TIII)	2023	\$ 162,410.86
544-500386	Meals - Home Delivered (TIII)	2024	\$ 394,462.29
541-500383	Meals - Congregate (TIII)	2024	\$ 162,410.86
		Subtotal	\$ 1,113,746.30

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 280,962.84
541-500383	Meals - Congregate (TIII)	2023	\$ 123,888.36
544-500386	Meals - Home Delivered (TIII)	2024	\$ 280,962.84
541-500383	Meals - Congregate (TIII)	2024	\$ 123,888.36
		Subtotal	\$ 809,702.40

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 139,175.71
541-500383	Meals - Congregate (TIII)	2023	\$ 79,048.17
544-500386	Meals - Home Delivered (TIII)	2024	\$ 139,175.71
541-500383	Meals - Congregate (TIII)	2024	\$ 79,048.17
		Subtotal	\$ 436,447.76

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 788,729.94
541-500383	Meals - Congregate (TIII)	2023	\$ 342,712.38
544-500386	Meals - Home Delivered (TIII)	2024	\$ 788,729.94
541-500383	Meals - Congregate (TIII)	2024	\$ 342,712.38
		Subtotal	\$ 2,262,884.64

Fiscal Details
RFA-2017-BEAS-06-NUTRI

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 1,290,268.56
541-500383	Meals - Congregate (TIII)	2023	\$ 560,579.42
544-500386	Meals - Home Delivered (TIII)	2024	\$ 1,290,268.56
541-500383	Meals - Congregate (TIII)	2024	\$ 560,579.42
		Subtotal	\$ 3,701,695.96

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 305,000.88
541-500383	Meals - Congregate (TIII)	2023	\$ 132,525.51
544-500386	Meals - Home Delivered (TIII)	2024	\$ 305,000.88
541-500383	Meals - Congregate (TIII)	2024	\$ 132,525.51
		Subtotal	\$ 875,052.78

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 344,512.80
541-500383	Meals - Congregate (TIII)	2023	\$ 149,653.83
544-500386	Meals - Home Delivered (TIII)	2024	\$ 344,512.80
541-500383	Meals - Congregate (TIII)	2024	\$ 149,653.83
		Subtotal	\$ 988,333.26

Fiscal Details
RFA-2017-BEAS-06-NUTRI

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 277,167.36
541-500383	Meals - Congregate (TIII)	2023	\$ 120,409.17
544-500386	Meals - Home Delivered (TIII)	2024	\$ 277,167.36
541-500383	Meals - Congregate (TIII)	2024	\$ 120,409.17
		Subtotal	\$ 795,153.06

Fiscal Details
RFA-2017-BEAS-06-NUTRI

05-95-48-481010-7872 Summary for All Vendors

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (TIII)	2023	\$ 4,760,878.18
541-500383	Meals - Congregate (TIII)	2023	\$ 2,068,479.83
544-500386	Meals - Home Delivered (TIII)	2024	\$ 4,760,878.18
541-500383	Meals - Congregate (TIII)	2024	\$ 2,068,479.83
		Subtotal	\$ 13,658,716.02

\$

13,658,716.02

Fiscal Details
RFA-2017-BEAS-06-NUTRI

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

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 467,387.41
544-500386	Meals Home Delivered (TXX)	2024	\$ 467,387.41
		Subtotal	\$ 934,774.82

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 41,361.00
544-500386	Meals Home Delivered (TXX)	2024	\$ 41,361.00
		Subtotal	\$ 82,722.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 315,089.72
544-500386	Meals Home Delivered (TXX)	2024	\$ 315,089.72
		Subtotal	\$ 630,179.44

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 205,775.03
544-500386	Meals Home Delivered (TXX)	2024	\$ 205,775.03
		Subtotal	\$ 411,550.06

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 148,218.36
544-500386	Meals Home Delivered (TXX)	2024	\$ 148,218.36
		Subtotal	\$ 296,436.72

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 472,683.24
544-500386	Meals Home Delivered (TXX)	2024	\$ 472,683.24
		Subtotal	\$ 945,366.48

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 608,250.00
544-500386	Meals Home Delivered (TXX)	2024	\$ 608,250.00
		Subtotal	\$ 1,216,500.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 182,791.29
544-500386	Meals Home Delivered (TXX)	2024	\$ 182,791.29
		Subtotal	\$ 365,582.58

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 206,423.83
544-500386	Meals Home Delivered (TXX)	2024	\$ 206,423.83
		Subtotal	\$ 412,847.66

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 205,093.79
544-500386	Meals Home Delivered (TXX)	2024	\$ 205,093.79
		Subtotal	\$ 410,187.58

05-95-48-481010-9255 Summary for All Vendors

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals Home Delivered (TXX)	2023	\$ 2,853,073.67
544-500386	Meals Home Delivered (TXX)	2024	\$ 2,853,073.67
		Subtotal	\$ 5,706,147.34

\$

5,706,147.34

Fiscal Details
RFA-2017-BEAS-06-NUTRI

05-95-48-481010-2638 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS:
DTLSS-ELDERLY-ADULT SVCS, GRANTS FOR SOCIAL SVC PROG, GENERAL FUND MATCH FOR
ARPA, 85% FEDERAL, 15% GENERAL

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 215,734.11
541-500383	Meals - Congregate (ARP)	2023	\$ 143,814.63
544-500386	Meals - Home Delivered (ARP)	2024	\$ 215,734.11
541-500383	Meals - Congregate (ARP)	2024	\$ 143,814.63
		Subtotal	\$ 719,097.48

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 43,794.00
541-500383	Meals - Congregate (ARP)	2023	\$ 44,605.00
544-500386	Meals - Home Delivered (ARP)	2024	\$ 43,794.00
541-500383	Meals - Congregate (ARP)	2024	\$ 44,605.00
		Subtotal	\$ 176,798.00

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 103,402.50
541-500383	Meals - Congregate (ARP)	2023	\$ 150,035.00
544-500386	Meals - Home Delivered (ARP)	2024	\$ 103,402.50
541-500383	Meals - Congregate (ARP)	2024	\$ 150,035.00
		Subtotal	\$ 506,875.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 74,644.44
541-500383	Meals - Congregate (ARP)	2023	\$ 52,577.13
544-500386	Meals - Home Delivered (ARP)	2024	\$ 74,644.44
541-500383	Meals - Congregate (ARP)	2024	\$ 52,577.13
		Subtotal	\$ 254,443.14

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 36,251.70
541-500383	Meals - Congregate (ARP)	2023	\$ 74,555.23
544-500386	Meals - Home Delivered (ARP)	2024	\$ 36,251.70
541-500383	Meals - Congregate (ARP)	2024	\$ 74,555.23
		Subtotal	\$ 221,613.86

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 229,869.84
541-500383	Meals - Congregate (ARP)	2023	\$ 145,485.29
544-500386	Meals - Home Delivered (ARP)	2024	\$ 229,869.84
541-500383	Meals - Congregate (ARP)	2024	\$ 145,485.29
		Subtotal	\$ 750,710.26

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 356,872.44
541-500383	Meals - Congregate (ARP)	2023	\$ -
544-500386	Meals - Home Delivered (ARP)	2024	\$ 356,872.44
541-500383	Meals - Congregate (ARP)	2024	\$ -
		Subtotal	\$ 713,744.88

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 84,376.44
541-500383	Meals - Congregate (ARP)	2023	\$ 56,242.85
544-500386	Meals - Home Delivered (ARP)	2024	\$ 84,376.44
541-500383	Meals - Congregate (ARP)	2024	\$ 56,242.85
		Subtotal	\$ 281,238.58

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 95,276.28
541-500383	Meals - Congregate (ARP)	2023	\$ 63,517.52
544-500386	Meals - Home Delivered (ARP)	2024	\$ 95,276.28
541-500383	Meals - Congregate (ARP)	2024	\$ 63,517.52
		Subtotal	\$ 317,587.60

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 76,688.16
541-500383	Meals - Congregate (ARP)	2023	\$ 51,101.11
544-500386	Meals - Home Delivered (ARP)	2024	\$ 76,688.16
541-500383	Meals - Congregate (ARP)	2024	\$ 51,101.11
		Subtotal	\$ 255,578.54

05-95-48-481010-2638 Summary for All Vendors

Class/Account	Class Title	SFY	Contract Amount
544-500386	Meals - Home Delivered (ARP)	2023	\$ 1,316,909.91
541-500383	Meals - Congregate (ARP)	2023	\$ 781,933.76
544-500386	Meals - Home Delivered (ARP)	2024	\$ 1,316,909.91
541-500383	Meals - Congregate (ARP)	2024	\$ 781,933.76
		Subtotal	\$ 4,197,687.34

\$

4,197,687.34

Summary by Vendor by Year

Community Action Program Belknap-Merrimack Counties, Inc.

	SFY	Contract Amount
	2023	\$ 1,945,816.08
	2024	\$ 1,945,816.08
	Subtotal	\$ 3,891,632.16

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Gibson Center for Senior Services

		SFY	Contract Amount
		2023	\$ 348,730.00
		2024	\$ 348,730.00
		Subtotal	\$ 697,460.00

Grafton-County Senior Citizens Council, Inc.

		SFY	Contract Amount
		2023	\$ 1,125,400.37
		2024	\$ 1,125,400.37
		Subtotal	\$ 2,250,800.74

Newport Senior Center

		SFY	Contract Amount
		2023	\$ 737,847.80
		2024	\$ 737,847.80
		Subtotal	\$ 1,475,695.60

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Ossipee Concerned Citizens

		SFY	Contract Amount
		2023	\$ 477,249.17
		2024	\$ 477,249.17
		Subtotal	\$ 954,498.34

Rockingham Nutrition MOW

		SFY	Contract Amount
		2023	\$ 1,979,480.69
		2024	\$ 1,979,480.69
		Subtotal	\$ 3,958,961.38

St Joseph Community Services

		SFY	Contract Amount
		2023	\$ 2,815,970.42
		2024	\$ 2,815,970.42
		Subtotal	\$ 5,631,940.84

Strafford Nutrition MOW

		SFY	Contract Amount
		2023	\$ 760,936.97
		2024	\$ 760,936.97
		Subtotal	\$ 1,521,873.94

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Tri-County Community Action Program

		SFY	Contract Amount
		2023	\$ 859,384.26
		2024	\$ 859,384.26
		Subtotal	\$ 1,718,768.52

VNA at HCS

		SFY	Contract Amount
		2023	\$ 730,459.59
		2024	\$ 730,459.59
		Subtotal	\$ 1,460,919.18

Summary for All Vendors by Year

		SFY	Contract Amount
		2023	\$ 11,781,275.35
		2024	\$ 11,781,275.35
		Subtotal	\$ 23,562,550.70

\$ 23,562,550.70

Fiscal Details
RFA-2017-BEAS-06-NUTRI

Class/Account	Class Title	SFY	Contract Amount
7872-544-500386	Meals - Home Delivered (TIII)	2023	\$ 4,760,878.18
7872-541-500383	Meals - Congregate (TIII)	2023	\$ 2,068,479.83
9255-544-500386	Meals Home Delivered (TXX)	2023	\$ 2,853,073.67
2638-544-500386	Meals - Home Delivered (ARP)	2023	\$ 1,316,909.91
2638-541-500383	Meals - Congregate (ARP)	2023	\$ 781,933.76
7872-544-500386	Meals - Home Delivered (TIII)	2024	\$ 4,760,878.18
7872-541-500383	Meals - Congregate (TIII)	2024	\$ 2,068,479.83
9255-544-500386	Meals Home Delivered (TXX)	2024	\$ 2,853,073.67
2638-544-500386	Meals - Home Delivered (ARP)	2024	\$ 1,316,909.91
2638-541-500383	Meals - Congregate (ARP)	2024	\$ 781,933.76
		Total	\$ 23,562,550.70

7872-544-500386	Meals - Home Delivered (TIII)	all	\$ 9,521,756.36
7872-541-500383	Meals - Congregate (TIII)	all	\$ 4,136,959.66
9255-544-500386	Meals Home Delivered (TXX)	all	\$ 5,706,147.34
2638-544-500386	Meals - Home Delivered (ARP)	all	\$ 2,633,819.82
2638-541-500383	Meals - Congregate (ARP)	all	\$ 1,563,867.52
		Total	\$ 23,562,550.70

Grand Total SFY23	2023	\$	11,781,275.35
Grand Total SFY24	2024	\$	11,781,275.35
Total Contract		\$	23,562,550.70

Subject: RFA-2023-BEAS-04-BEASN-01 (BEAS Nutrition Services)

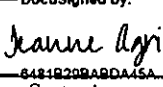
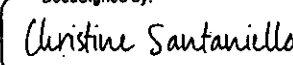
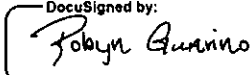
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

<p>1.1 State Agency Name New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name Community Action Program Belknap and Merrimack Counties, Inc.</p>		<p>1.4 Contractor Address 2 Industrial Park Drive P.O. Box 1016 Concord, NH 03302-1016</p>	
<p>1.5 Contractor Phone Number (603) 225-3295</p>	<p>1.6 Account Number 541-500383 and 544-500386</p>	<p>1.7 Completion Date June 30, 2024</p>	<p>1.8 Price Limitation \$3,891,632.16</p>
<p>1.9 Contracting Officer for State Agency Nathan D. White, Director</p>		<p>1.10 State Agency Telephone Number (603) 271-9631</p>	
<p>1.11 Contractor Signature DocuSigned by:  648192308ARDA15A Date: 6/4/2022</p>		<p>1.12 Name and Title of Contractor Signatory Jeanne Agri Chief Executive Officer</p>	
<p>1.13 State Agency Signature DocuSigned by:  7487348440411480 Date: 6/6/2022</p>		<p>1.14 Name and Title of State Agency Signatory Christine Santaniello, Director Assistant Commissioner</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  7487348440411480 On: 6/6/2022</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable). G&C Item number: _____ G&C Meeting Date: _____</p>			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor Initials JA
Date 6/4/2022

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials



Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials

JA

Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials

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JA

Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials JS
Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service, ~~except~~

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- as stated in Section 1.11. Adult Protection Services;
- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.
- 1.11. Adult Protection Services
- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
 - 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
 - 1.11.3. The Contractor shall inform the referring Adult Protection Services

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials

JA

6/4/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.

1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials

MS

6/4/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
 - 1.18.3.1.2. The number of meals served in the aggregate.
 - 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
 - 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measures
- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
 - 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
 - 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unscheduled phone response by selected Contractor staff.
 - 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials

JA
6/4/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

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

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{and} all

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials JA
Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials

JA
6/4/2022

Date


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials 
Date 6/4/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services


Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Belknap	All
	Merrimack	All
Title III-C Congregate Meals	Belknap	All
	Merrimack	All
Title XX Home Delivered Meals	Belknap	All
	Merrimack	All
ARPA Home Delivered Meals	Belknap	All
	Merrimack	All
ARPA Congregate Meals	Belknap	All
	Merrimack	All

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials 
Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 62.88% Federal funds,
 - 1.1.1. 24.05% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD.
 - 1.1.2. 8.71% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 14.41% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 9.42% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA# 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 6.28% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 37.12% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials 
Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.

Contractor Initials 
Date 6/4/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

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- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-01

Community Action Program Belknap and Merrimack Counties, Inc.


Contractor Initials 
Date 6/4/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	96,180	\$8.11	\$ 780,019.80
Title III-C Congregate Meals	Per Meal	41,783	\$8.11	\$ 338,860.13
Title XX Home Delivered Meals	Per Meal	57,631	\$8.11	\$ 467,387.41
ARPA Home Delivered Meals	Per Meal	26,601	\$8.11	\$ 215,734.11
ARPA Congregate Meals	Per Meal	17,733	\$8.11	\$ 143,814.63
Totals		239,928		\$ 1,945,816.08

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	96,180	\$8.11	\$ 780,019.80
Title III-C Congregate Meals	Per Meal	41,783	\$8.11	\$ 338,860.13
Title XX Home Delievered Meals	Per Meal	57,631	\$8.11	\$ 467,387.41
ARPA Home Delievered Meals	Per Meal	26,601	\$8.11	\$ 215,734.11
ARPA Congregate Meals	Per Meal	17,733	\$8.11	\$ 143,814.63
Totals		239,928		\$ 1,945,816.08
			Total Award	\$ 3,891,632.16

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



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

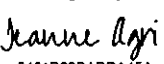
Place of Performance (street address, city, county, state, zip code) (list each location)


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

Vendor Name: Community Action Program Belknap-Merrimack Coun

6/4/2022

Date

DocuSigned by:

 04010255APC...
 Name: Jeanne Agri
 Title: Chief Executive Officer

Vendor Initials 
 Date 6/4/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-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

6/4/2022

Date



DocuSigned by:

 Name: Jeanne Agri
 Title: Chief Executive Officer

Exhibit E – Certification Regarding Lobbying

Vendor Initials 
 Date 6/4/2022

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

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New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Community Action Program Belknap-Merrimack C

6/4/2022
Date

DocuSigned by:
Jeanne Agri
Name: Jeanne Agri
Title: Chief Executive Officer

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Contractor Initials
Date 6/4/2022

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Community Action Program Belknap-Merrimack (

6/4/2022

Date

DocuSigned by:

Jeanne Agri

Name: Jeanne Agri

Title: Chief Executive Officer

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Community Action Program Belknap-Merrimack C

6/4/2022

Date

DocuSigned by:

Name: Jeanne Agri

Title: Chief Executive Officer

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Contractor Initials

Date 6/4/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

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Date 6/4/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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Contractor Initials

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Date



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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Contractor Initials

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Date



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services

Community Action Program Belknap-Merrimack Counties, Inc.

The State

Name of the Contractor

Christine Santaniello

Jeanne Agri

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Jeanne Agri

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Chief Executive Officer

Title of Authorized Representative

Title of Authorized Representative

6/6/2022

6/4/2022

Date

Date

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Contractor Initials

6/4/2022
Date



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Community Action Program Belknap-Merrimack C

6/4/2022

Date

DocuSigned by:

Name: Jeanne Agri

Title: Chief Executive Officer

Contractor Initials

6/4/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- 1. The DUNS number for your entity is: 6/5/2022
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 X NO YES

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

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

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

 NO YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

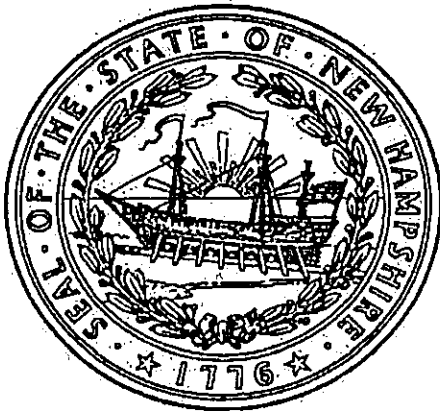
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that 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: 0005748740



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.

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

William M. Gardner
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 January 13, 2022, 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: 5/26/2022

Signature of Elected Officer

Name: Dennis Martino
Title: President, Board of Directors

Rev. 1/13/2022
klh:COA 2022 - dennis martino

ALTON Senior Center 875-7102 Prospect View Housing..... 875-3111	CONCORD Area Center.....225-6880 Head Start..... 224-6492 Early Head Start..... 224-6492 Concord Area Meals on Wheels..... 225-9092 Concord Area Transit225-1989 Horseshoe Pond Place228-6756 WIC/CSFP.....225-2050 Workplace Success.....223-2305	EPSOM Meadow Brook Housing.....736-8250	FRANKLIN Head Start..... 934-2161 Early Head Start..... 934-2161 Senior Center..... 934-4151 Riverside Housing..... 934-5340	LACONIA Area Center..... 524-5512 Head Start..... 528-5334 Early Head Start..... 528-5334 Senior Center..... 524-7689 Family Planning..... 524-5453 Workplace Success..... 524-4367	NEWBURY Newbury Commons Housing.....763-0360	SUNCOOK Area Center.....485-7824 Senior Center.....485-4254
BELMONT Heritage Terr. Housing267-8801	BRADFORD Senior Center 938-2104			MEREDITH Area Center..... 279-4096	PEMBROKE Village of Pembroke Farms Housing.....485-1842	TILTON Senior Center.....527-8291
				PITTSFIELD Senior Center.....435-8482 Head Start.....435-6618 Early Head Start.....435-6611		WARNER Area Center.....456-2207 Head Start.....456-2208 North Ridge Housing.....456-3398



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.**

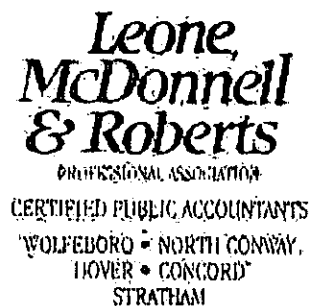
**FOR THE YEARS ENDED FEBRUARY 28, 2021 AND
FEBRUARY 29, 2020 AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4 - 5
Consolidated Statements of Functional Expenses	6 - 7
Consolidated Statements of Cash Flows	8 - 9
Notes to Consolidated Financial Statements	10 - 23
Supplementary Information:	
Schedule of Expenditures of Federal Awards	24 - 25
Notes to Schedule of Expenditures of Federal Awards	26
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	27 - 28
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	29 - 30
Schedule of Findings and Questioned Costs	31 - 33
Summary Schedule of Prior Audit Findings	34



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.

*Leone McDonnell & Roberts
Professional Association*

Concord, New Hampshire
February 14, 2022

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash	\$ 899,766	\$ 549,026
Accounts receivable	3,762,809	2,556,855
Inventory	55,895	22,916
Prepaid expenses	73,709	44,159
Investments	127,996	110,078
Total current assets	<u>4,920,175</u>	<u>3,283,034</u>
PROPERTY		
Land, buildings and improvements	7,148,516	5,644,770
Equipment, furniture and vehicles	6,117,020	5,652,539
Construction in process	18,126	-
Total property	<u>13,281,662</u>	<u>11,197,309</u>
Less accumulated depreciation	<u>7,639,290</u>	<u>6,695,428</u>
Property, net	<u>5,642,372</u>	<u>4,501,881</u>
OTHER ASSETS		
Cash escrow and reserve funds	65,437	-
Tenant security deposits	6,881	-
Due from related party	-	139,441
Total other assets	<u>72,318</u>	<u>139,441</u>
TOTAL ASSETS	<u>\$ 10,634,865</u>	<u>\$ 7,924,356</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Current portion of notes payable	\$ 213,444	\$ 201,245
Line of credit	380,028	550,000
Accounts payable	1,525,832	1,160,635
Accrued expenses	788,951	757,999
Refundable advances	1,036,941	1,084,516
Total current liabilities	<u>3,945,196</u>	<u>3,754,395</u>
LONG TERM LIABILITIES		
Paycheck Protection Program loan	1,935,300	-
Notes payable, less current portion shown above	939,697	814,253
Tenant security deposits	6,881	-
Total liabilities	<u>6,827,074</u>	<u>4,568,648</u>
NET ASSETS		
Without donor restrictions	2,758,959	2,992,894
With donor restrictions	1,048,832	362,814
Total net assets	<u>3,807,791</u>	<u>3,355,708</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,634,865</u>	<u>\$ 7,924,356</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2021**

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

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 29, 2020**

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

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**
FOR THE YEAR ENDED FEBRUARY 28, 2021

	<u>Program</u>	<u>Management</u>	<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	-	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-kind	490,034	-	490,034
	<u>\$ 26,194,346</u>	<u>\$ 1,274,501</u>	<u>\$ 27,468,847</u>
Total functional expenses			

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 29, 2020**

	<u>Program</u>	<u>Management</u>	<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 fees	-	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
	<u>\$ 24,750,200</u>	<u>\$ 876,135</u>	<u>\$ 25,626,335</u>
Total functional expenses			

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets:	\$ (47,325)	\$ (994,004)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	458,009	401,168
Interest on deferred financing costs	484	-
Realized gain on sale of equipment	(3,500)	-
Gain on investment in limited partnership	(64,397)	-
Decrease (increase) in current assets:		
Accounts receivable	(1,203,458)	(235,814)
Inventory	(32,979)	(116)
Prepaid expenses	(18,723)	8,473
Decrease (increase) in current liabilities:		
Accounts payable	356,371	91,470
Accrued expenses	23,890	(308,749)
Refundable advances	(47,575)	86,184
NET CASH USED IN OPERATING ACTIVITIES	<u>(579,203)</u>	<u>(951,390)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	3,500	-
Additions to property investments	(618,410)	(268,634)
	(17,918)	(7,556)
NET CASH USED IN INVESTING ACTIVITIES	<u>(632,828)</u>	<u>(276,190)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Paycheck Protection loan proceeds	1,935,300	-
Net repayments on line of credit	(169,972)	550,000
Repayment of long term debt	(199,152)	(185,156)
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>1,566,176</u>	<u>364,844</u>
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	-
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 965,203</u>	<u>\$ 549,026</u>

See Notes to Consolidated Financial Statements.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

	<u>2021</u>	<u>2020</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ 62,533	\$ 73,258
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Transfer of assets from newly consolidated LP:		
Accounts receivable	\$ 2,496	\$ -
Prepaid expenses	10,827	-
Property, net	980,089	-
Security deposits	8,132	-
Total transfer of assets from newly consolidated LP	<u>\$ 1,001,544</u>	<u>\$ -</u>
Transfer of liabilities from newly consolidated LP:		
Accounts payable	\$ 8,825	\$ -
Accrued expenses	7,062	-
Security deposits	8,132	-
Note payable	338,311	-
Total transfer of liabilities from newly consolidated LP	<u>\$ 360,330</u>	<u>\$ -</u>
Total transfer of partners' capital from newly consolidated LP		
Partnership capital previously recorded as investment in related parties	\$ 499,408	\$ -
	203,838	-
Total transfer of partners' capital from newly consolidated LP	<u>\$ 703,246</u>	<u>\$ -</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**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
- CAP BMC Development Corporation

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis 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.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**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 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 (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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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

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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**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.

<u>Expense</u>	<u>Method of allocation</u>
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:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 889,766	\$ 549,026
Accounts receivable	3,762,809	2,556,855
Investments	127,996	110,078
Cash escrow and reserves	65,437	-
	<u>4,846,008</u>	<u>3,215,959</u>
Total financial assets		

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**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	1,048,832	362,814
Reserve funds	<u>60,212</u>	<u> </u>
Amounts not available within one year	<u>1,109,044</u>	<u>362,814</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,736,964</u>	<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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**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:

<u>Year Ended February 28</u>	<u>Amount</u>
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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.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	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.	50,507	57,848
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>	<u> </u>
Total long-term debt, before unamortized deferred financing cost	1,159,427	1,015,498
Unamortized deferred financing costs	<u>(6,286)</u>	<u> </u>
	1,153,141	1,015,498
Less amounts due within one year	<u>213,444</u>	<u>201,245</u>
Long term portion	<u>\$ 939,697</u>	<u>\$ 814,253</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**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:

<u>Year Ending</u> <u>February 28</u>	<u>Amount</u>
2022	\$ 213,444
2023	226,567
2024	146,511
2025	16,749
2026	17,517
Thereafter	<u>532,353</u>
	<u>\$ 1,153,141</u>

11. PROPERTY AND EQUIPMENT

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

	<u>2021</u>	<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>	<u>-</u>
	13,281,662	11,197,309
Less accumulated depreciation	<u>7,639,290</u>	<u>6,695,428</u>
Property and equipment, net	<u>\$ 5,642,372</u>	<u>\$ 4,501,881</u>

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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED FEBRUARY 28, 2021 AND FEBRUARY 29, 2020**13. NET 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:

	<u>2021</u>	<u>2020</u>
NH Food Pantry Coalition	\$ 663	\$ 663
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	11,169	3,304
	<u>\$ 1,048,832</u>	<u>\$ 362,814</u>
Total net assets with donor restrictions	<u>\$ 1,048,832</u>	<u>\$ 362,814</u>

14. RELATED PARTY TRANSACTIONS

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

<u>Related Party</u>	<u>Function</u>
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, Inc.	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

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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**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:

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

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

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

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

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**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)**

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

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. PAYCHECK 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 PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first ten months.

19. 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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**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	<u>03/01/2020</u>
Cash	\$ 3,793
Cash reserves	58,239
Accounts receivable	2,496
Prepaid expenses	10,827
Property, net	980,089
Other assets	<u>8,132</u>
Total assets	<u>\$ 1,063,576</u>
Note payable	\$ 336,311
Other liabilities	<u>24,019</u>
Total liabilities	360,330
Partners' capital	<u>703,246</u>
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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 29, 2021**

FEDERAL GRANTOR/ PROGRAM TITLE	Assistance Listing NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93.600		01CH2052-05-01 & 01CH011357	\$ 4,317,920	
Head Start	93.600	State of New Hampshire	NONE PROVIDED	228,000	
			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	82,659	
Low Income Home Energy Assistance Program-WX	93.568	State of New Hampshire	01-02-02-0247010-77050000	182,700	
			TOTAL	4,012,612	
Community Services Block Grant	93.568	State of New Hampshire	05-085-045-450010-7148	474,958	
CV-Community Services Block Grant	93.568	State of New Hampshire	05-085-045-450010-7148	32,898	
			TOTAL	507,856	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-085-48-481010-9255	261,929	
Social Services Block Grant-Service Link	93.667	State of New Hampshire	545-500387	8,963	
			TOTAL	270,892	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	05-95-45-450010-614E	1,048	
Temporary Assistance for Needy Families-Workplace Success	93.558	Southern New Hampshire Services	05-95-45-450010-61270000	148,712	
			CLUSTER TOTAL	149,760	
AGING CLUSTER					
Title III, Part B-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	93.045	State of New Hampshire	05-95-48-481010-7872	683,717	
NSIP	93.053	State of New Hampshire	1056477	184,447	
			CLUSTER TOTAL	1,047,821	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	414,145	
Child Care Mandatory & Matching Funds of the CCDF	93.596	State of New Hampshire	NONE PROVIDED	68,127	
			CLUSTER TOTAL	482,272	
MEDICAID CLUSTER					
Medical Assistance Program	93.778	State of New Hampshire	102-500731	82,090	
Medical Assistance Program - Veterans	93.778	Gateways Community Services		52,977	
			CLUSTER TOTAL	135,076	
Family Planning - Services	93.217	State of New Hampshire	05-95-00-802010-5530	63,101	
Public Health Emergency Response:					
Cooperative Agreement for Emergency Response: Public Health	93.354	State of New Hampshire	U02PS003855	2,481	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	05-95-042-421010-29580000	102,217	
National Family Caregiver Support, Title 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	93.324	State of New Hampshire	102-500731	14,788	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	102-500731	5,387	
			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	10.578	State of New Hampshire	05-95-90-902010-52690000	81,091	
Child & Adult Care Food Program	10.558	State of New Hampshire	NONE PROVIDED	98,798	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10.558	State of New Hampshire	NONE PROVIDED	143,617	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR/ PROGRAM TITLE	Assistance Listing NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	Continued PASSED THROUGH TO SUB-RECIPIENTS
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10.565	State of New Hampshire	05-95-00-802010-52600000	\$ 1,112,711	\$ 893,224
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	81750000	408,707	83,363
CV-Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	81750000	386,238	
Emergency Food Assistance Program	10.569	State of New Hampshire	81750000	1,208,383	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	
Trade Mitigation	10.178	State of New Hampshire	NONE PROVIDED	2,025,033	1,923,324
			USDA TOTAL	\$ 7,270,320	\$ 5,276,509
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER Senior Companion Program	94.016		16SCANH001	\$ 389,298	
			CNCS TOTAL	\$ 389,298	
US DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas-Concord Transit	20.509	State of New Hampshire-Department of Transportation	NH-18-X046	\$ 689,104	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	6,199	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	57,501	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	Elster Seals	IL-2019-27-00	9,661	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-05-X001	119,567	
			CLUSTER TOTAL	192,928	
			DOT TOTAL	\$ 882,032	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	\$ 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	14.267	State of New Hampshire	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	
			TOTAL	282,356	
			HUD TOTAL	\$ 480,919	
US DEPARTMENT OF ENERGY					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	01-02-02-024010-77060000	\$ 219,818	
			DOE TOTAL	\$ 219,818	
US DEPARTMENT OF LABOR					
Senior Community Service Employment Program	17.235	State of New Hampshire	03-22-22-330510-1453000	\$ 438,470	
WIA/WIOA CLUSTER					
WIA/WIOA - Adult Program	17.258	Southern New Hampshire Services	0510-53360000-102-500731	55,817	
WIA/WIOA - Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services	0510-53360000-102-500731	17,182	
			CLUSTER TOTAL:	73,009	
			DOL TOTAL	\$ 511,479	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus Relief Fund	21.019	State of New Hampshire	SS-2021-BHS-03-HOUS1-02	\$ 2,212,383	
Coronavirus Relief Fund	21.019	State of New Hampshire	Veterans	18,006	
			US TREASURY TOTAL	\$ 2,230,389	
			TOTAL	\$ 23,389,233	\$ 5,276,509

See Notes to the Schedule of Expenditures of Federal Awards.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**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

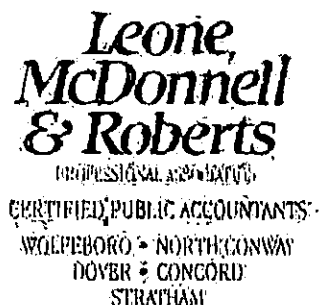
Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on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



COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, 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
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 and therefore, 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

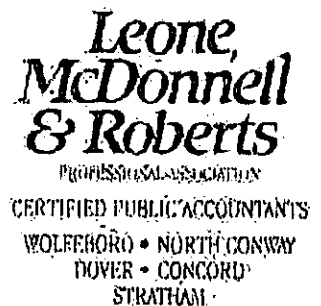
As part of obtaining reasonable assurance about whether Community Action Program Belknap-Merrimack Counties, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 McDonnell & Roberts
Professional Association*

Concord, New Hampshire
February 14, 2022



COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, 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
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 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 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.

Seane McDonnell & Roberts
Professional Association

Concord, New Hampshire
February 14, 2022

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**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 a review and reconciliation of all significant accounts.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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.

Effective May 12, 2022



BOARD OF DIRECTORS

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

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

Executive Director

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research-based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities, and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager/Education Manager 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH

Instructor 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH

Master's in Business Administration

June 2017

Notre Dame College, Manchester, NH

Bachelors of Arts in Elementary Education

1981

Jill Lesmerises

Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

Employment Experience

10/21 – Present

Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepare work papers for 26 housing programs

11/02 – 10/17

Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

Account Supervisor (for 2 Companies), Whole Life, Inc.

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

Assistant Controller, Biosystems, Inc.

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesmen expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

3/88 – 5/93

Business Officer, The Caring Community of Connecticut, Inc.

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds, typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

Educational Background

1996-2000

Bachelor Degree in Accounting, Eastern Connecticut State University
Graduated cum laude

1992-1996

Associate Degree in Accounting, Three Rivers Community Technical College
Named to Dean's list, graduated with high honors

1981-1985

Merrimack Valley High School
Member of National Honor Society, named to Honor Roll for 3 years

Volunteer Work

1/17 – Present

Director on The Loudon Communications Council
Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.

SUZANNE L. DEMERS, MBA

Executive Management

- C-Level Collaboration • Negotiation • Brand & Public Image
- Resource Optimization • Marketing Campaigns • Year-over-Year Growth

Accomplished and creative executive possessing multifaceted experience and a proven ability to revitalize organizations, initiate organization wide strategy, and capture untapped opportunities for growth. Results-oriented, decisive leader; adept at forging lucrative relationships with key partners, vendors, and clients.

Executive Highlights

Negotiated HMO, PPO and State funding for dual diagnosis treatment hospital with an increase payment from 3 to 7 days.

Led sales efforts and cultivated business relationships to drive 30%-40% new client revenue annually, with emphasis on creative marketing strategies and rebranding services.

Led weekly meetings with executive leadership to identify opportunities for improvement, establish milestones and tailor services for key clients

Executive Performance

Community Action Program Belknap-Merrimack Counties (2018-present)

Director of Elder Service

Responsible for all aspects of programs: Meals on Wheels, senior centers, Merrimack County ServiceLink Resource Center, NH Senior Companion Program and other community-based services for older adults.

Responsible for all internal/external marketing, fundraising and grant writing. Manager over one hundred and fifty employees.

Scott Farrar at Peterborough (2016-2018)

MARKETING DIRECTOR

Manage Market Sales process of the community to achieve and maintain 100% occupancy for the community. Managed internal and external events and trainings. Organized and attended networking opportunities building a strong reputation. Maintain census that reflects over all operations budget.

American Red Cross, Massachusetts (2015- 2016)

District Manager

Led a team of 10 Account Managers to achieve second place in the Nation for Blood Collection for 2015 with Operating efficiency of 95%. Recruited to lead sales and drive accelerated growth of Red Cross blood services donor recruitment while managing 10 staff in two offices; increased advisor appointment ratios from 0.9% to 2% and sales conversion ratio from 1.5% to 3% by communicating sales opportunities and coaching advisor on marketing best practices. Researched market penetration and viability, developed strategies and coinciding reports to track results; trends, profitability, and areas of opportunity, then adjusted strategies as needed. Developed and led monthly meetings with COO, CEO and Executive Directors to build One Red Cross brand.

American Red Cross, Massachusetts (2013-2015)

Business Development Manager

Aggressively identified, recruited and developed new and lapsed business development resulting in exceeding annual goal for blood collection for the State of Massachusetts. Achieved 110% of goal with operating efficiency of 94% annually. Research targeted accounts and individuals for strategic growth opportunities. Responsible for directing business development for large business, military and educational accounts; acted as the key person for negotiation of issues with Executive levels with high profile accounts. Created, developed and implemented National training for Account Managers with new branding material of One Red Cross. Recruited, hired and training new Business Development Managers for Massachusetts.

Catholic Charities (2006-2012)

Director of Marketing/Social Worker/Admission

Established and maintained strong relationship with critical referral organizations; increase therapy services for higher billable hours. Acted as the face of Catholic Charities within the Monadnock Region for Annual Appeal and other funding needs. Assisted the non-profit organization Monadnock At Home with startup for two years. Key role of securing new customers and working with key department heads to ensure a smooth transition for residents and families for optimal satisfaction. Train and mentor staff in areas of customer service. Act as the Ethics Officer to ensure all rights are maintained.

Beech Hill Hospital (1997-1999)

Marketing Coordinator

Negotiated and Managed state, HMO and PPO contracts. Developed and implemented managed care strategy based on dual diagnosis clinical model. Acted as the first point of contact for new prospects and clients through the organization with tours and information. Daily and weekly meetings regarding census, legal issues and training needs; supported team in implementing strategy for plan of correction. Acted as the first point of contact for State of NH visits.

ORGANIZATIONAL LEADERSHIP

- Led and monitored complex projects and worked cross-functionally with various internal groups to determine project scope, requirements, and resources; managed RFP's and determined best practices while ensuring project activities aligned with business objectives.
- Analyzed funding source of private, HMO and PPO to create and implement marketing strategy to ensure organizations profitability.
- As Ethics Officer for training, investigation and reporting to legal counsel when necessary.

- Experiences, results-driven leader who accelerates customer success, delivers implementation results, and champions adoption; record of accomplishments with high client satisfaction and a showcase of successful project delivery.
- Managed weekly payor source meetings for patient care plan; reviewed with the team best plan of action for the patient and organization.

WORKSHOPS, TRAINING, AND SEMINARS

- Created training module for on boarding Red Cross employees with vision of One Red Cross
- Staff Trainer and safety officer; train and retrain staff to maintain a safe work environment reduce injury
- Ethic's officer in Long Term, Assisted Living and Residential program
- Developed client orientated operations manual with detailed staff functions
- Staff Trainer for Self Determination in focused area of Developmental Disability, Elderly and Traumatic Brain Injury
- Staff trainer of Learning Styles with staff – increase connectivity with clients and co-worker

EDUCATION

MASTER OF BUSINESS ADMINISTRATION, 2001
Franklin Pierce University, NH

BACHELOR OF SCIENCE, 1995
Keene State College, NH

ASSOCIATE DEGREE CHEMICAL DEPENDENCY 1995
Keene State College, NH

AFFILIATIONS

Board of Directors Red Cross NH/VT 2017-2019

Red Cross Bio-Med Chair 2017-2019

Chamber of Commerce Peterborough/Jaffrey 2016-2018

Peterborough Woman's Club 2017-2018

Children's Friends, 2014-2016

Monadnock At Home 2011-2013

Board of Directors: New Hampshire Dance Institute 2006-2008

Grand Circle Community Resource Team 2002-2003

Heather L. O'Brien

History of being a supervisor of 20 foodservice personnel, with strong communication skills and the ability of adapting to different situations by paying attention to detail. Supervised in two public health kitchens for 3 years of total experience.

History of preparing meals for up to 250 patients in a public health setting; while following proper food handling and sanitation. Along with worked in various foodservice settings from a country club to a bakery for a total of 10 years.

History of counseling patients from diverse backgrounds and financial situations on Nutrition related topics; while maintaining professionalism and effectively communicating and educating patients based on their various backgrounds.

SKILLS:

- Nutrition Counseling
- Maintain professionalism
- Communication
- Time Management skills
- Multicultural sensitivity/awareness
- Flexibility
- Prioritization
- Public Speaking
- Organization
- Critical Thinking
- Customer Service
- Dependable
- Adaptable
- Design, create, produce
- Dissemble & recreate
- Proficient in Microsoft Word, PowerPoint, Excel
- Proficient with Mac/PC
- Intermediate Spanish speaking
- Supervision
- Menu development

EDUCATION:

Bachelors of Science in Health Science: Option -Nutrition and Dietetics

August 2013

Keene State College, Keene, NH

PROFESSIONAL EXPERIENCE:

Community Action Program of Belknap and Merrimack Counties

December 2018- present

Hired in as the Community Service Coordinator December 2018; took on the Summer Food Service Program in April 2019 while becoming the Wellness Manager. In March of 2021, took on the role as the Operations Manager. Duties and Responsibilities flowed through to my current position as the Operational Wellness Manager.

Operational Wellness Manager

March 2021-present

- Oversees and manages eight senior centers and their staff throughout Belknap and Merrimack counties including fundraising, hiring, staffing, training, supervising, evaluating, and developing subordinate staff and resolving employee issues. Oversees the Nutrition and Programming for all 8 centers, including wellness initiatives, nutrition programs, congregate meals, and meals on wheels.
- Oversees the site level implementation of agency/program policies and procedures, outreach plans, and social service activities.
- Oversee food licensing for all senior centers
- Oversees and manages the intake department for Meals on Wheels of Belknap and Merrimack counties. Ensures adequate systems and records are maintained for documentation of client eligibility.
- Oversees and manages the Summer Food Service Program which includes preparing and submitting the application to the DOE. Planning and implementing the menu, hiring temporary staff and manages day to day operations of the program. Ensures the program follows all USDA regulations for claim reimbursement.
- Oversees and manages the Smart Heart program through the Concord Hospital and our Meals on Wheels program.

Diet Technician, Southern New Hampshire Medical Center, Nashua NH

September 2017-December 2018

This position has allowed me to learn and practice working with new cultures, and ethnic backgrounds all related to health, food and nutrition.

- Participates in the Nutrition Care Process determined by the Dietitian for nutrition assessment, developing and implementing nutrition interventions such as providing individualized or group nutrition education, and monitoring and evaluating of the patient's progress; examining the quality and accuracy of food served to the patients.
- Uses the established standards of practice in nutrition care to help determine nutrition interventions while providing a high level of patient/customer satisfaction while staying compliant with local, state and federal regulations.
- Assists the Dietitian in screening patients deemed at low nutrition risk; reviews and analyzes patient's dietary intake; evaluates food and intake from all sources; utilizes techniques that consider the varied needs of age-specific populations as well as cultural, religious and ethnic concerns; communicates findings to the Dietitian.
- Participates in the development and modification of the nutrition care plan for assigned patients with the Dietitian; documents relevant, accurate and timely data in the electronic medical record (EMR). Collaborates with the Dietitians and communicates all patient care needs.
- Calculates and documents data related to nutrient intake for calorie counts, checks on supplement acceptance/tolerance and educates patients on basic nutrition information.
- Instructs patient and/or family on modified diets or food/drug interactions as outlined in department policies and procedures; documents nutrition education in the electronic medical record (EMR).
- Operates At Your Request (AYR) Room Service program, maintains proficiency with application through updates and training; monitors and verifies changes in diet orders or prescriptions; monitors patients with food allergies; adheres to all patient safety standards as it relates to the provision of food service.
- Demonstrates professional and proper telephone etiquette, and performs basic tasks with the office equipment available for use.
- Manages all tracking of nutrition services productivity for Clinical Consults and Educations along with manage the test tray assessment trending report.
- Participates in departmental and interdisciplinary meetings, task forces and projects. Maintains and creates the monthly "café table" with trending nutrition topics/informational handouts for the public.

Nutritional Services Supervisor & Cook, Greenbriar Terrace Transitional Care and Rehab, Nashua NH July 2015-Present

Hired in as a dual role of supervisor and a cook. Every day I learned something valuable to growing my career in public health. This position has given me counseling skills and has given me a stronger supervisor role to help with my future.

- Supervised approximately 20 foodservice personnel by assigning daily work while following the procedures for standardized operations.
- As supervisor; maintained proper daily functions of the kitchen and the tray line by having strong communication and time management skills. Strong attention to detail was necessary to maintain a healthy work environment. Maintained cleanliness and sanitation of the entire kitchen from food storage to food production to proper sanitation in the dish room.
- When necessary; prepped and prepared the meals for an average census of 250 residents by following recipes to maintain quality and ensure proper nutritional needs of the residents.
- Used proper infection control techniques, protective equipment and safety procedures when necessary.
- Practiced proper handling of meat and poultry.
- Maximized patient health through nourishing healthy meals with individualized diet plans that balance the patient's desires for food preferences along with their medical needs while focusing on their quality of life.
- Process all dietary paperwork from the patients, dieticians, and all other healthcare personnel involved.
- Met with residents to discuss their personalized diets, personal preferences, and casual conversations to lighten their moods.
- Ensured diets to be preventive or therapeutic as needed for each patient.

Waitress, Catering Staff, The Quechee Club, Quechee, VT

January 2008-July 2015

This was my first job hired in at 17 years old- I gained a love for foodservice while working here. I learned how to be a professional server to food handling and management all through out my years.

- Practiced strong communication skills daily while serving the members.
- Began as hostess and to go's, and when of age quickly became a server.
- Prepared, served and attended to the needs of the members of the prestigious country club.
- Set-up, served and dissembled the events such as weddings and functions for members & guests of the club.
- Gained the ability to adapt to last minute changes in a fast paced environment.
- Trained new employees and acted in a manager role when a manager was not around.

***Dietary Aide, Cook, Supervisor, Kindred at Hanover Terrace Nursing and Rehab,
Hanover NH August 2013- July 2014***

This position was my first career out of college- I was given a wonderful opportunity to learn how to manage and run a public health kitchen. I learned all of the basics of being a foodservice director- cooking, ordering, daily duties and much more. This job opened me up to many opportunities to further my career.

- Began as dietary aide, then quickly progressed to night cook/supervisor.
- As dietary aide, followed meal tickets, corrected trays according to dietary needs, and assembled snack items.
- As cook: prepared, served, supervised and cleaned up meals twice a day. Maintained proper sanitation and food handling in accordance to corporate standards.
- Assisted with food ordering through Sysco, along with conducted inventory frequently. Earned the ability to calculate and call-in Hood milk orders biweekly along with New England coffee orders once a month. Gained computer access to print tray tickets and adjust patient tray cards from diet orders.
- Trained new employees.
- Performed duties of the Nutrition Services Manager while the manager was not present and performed daily duties of the Assistant Nutrition Services Manager without the title. Assisted with monthly and annual budget. Assisted with occasional in-services for employees. Adjusted menus to accordance with the census at the time by performing mathematical equations.

Sales Clerk, Central Square Café, Troy NH

September 2012- January 2013

Central Square Café purchased Eva's Bakery and Café where I was currently employed while in college.

- Operated cash register, received and dispensed correct change. Delivered meals made to order. Maintained a clean and attractive restaurant for dining.

Sales Clerk & prepared lunch, Eva's Bakery & Café, Troy NH

August 2011-September 2012

- Courteously greeted customers and assisted with purchases. Worked shifts alone, demonstrating great responsibility. Assembled 8-10 lunch options made to order with or without another employee. Followed proper food handling skills and the necessary sanitation procedures of a foodservice establishment.

ADDITIONAL EXPERIENCE:

Volunteer time

Meals on Wheels Keene NH (10 hours)

Keene Community Kitchen Keene NH (20 hours)

Headstart Keene NH (10 hours)

Foodservice Management Project (Spring 2012)

Along with a group of three, planned, prepared and executed a lunch for the dining hall of Keene State College. Consisting of preparing, costing, marketing, caloric breakdown, and state regulations. Prepared and served a balanced and delicious meal to the students.

ACTIVITIES / HONORS / AFFILIATIONS / LEADERSHIP:

- **Student Dietetic Association Spring 2013**

DENNIS KEON

SUMMARY OF QUALIFICATIONS

- Self-motivated with strong organizational and planning skills to consistently meet deadlines and objectives
- Excellent interpersonal and communication skills: motivational, empowering, honest, and supportive
- Resourceful and proactive in collaborating, assessing and implementing an array of creative solutions to a variety of situations

WORK EXPERIENCE

**2021 to Present Community Action Program - Belknap & Merrimack Counties - Concord, NH
Food Service Manager for Elder Services**

- Manage and supervise 5 hourly staff in all daily food operations for 8 Senior Centers and 4 Day Care Centers
- Provide leadership and support over MOW to ensure that food quality standards, inventory levels, food safety guidelines and customer service expectations are met
- Effectively handle managerial responsibilities including but not limited to: payroll submission staffing patterns, effective coaching and discipline, and purchasing
- Develop and implement cycle menus that are approved by nutrition specialist
- Implement and enforce policies and procedures in accordance with federal and state guidelines

**2018 to 2021 Health Care Services Group Peterborough, NH
Account Manager/Director of Dietary and Nutrition**

- Manage and supervise 12 dietary staff in all daily food operations in a 100 bed nursing/rehabilitation center
- Provide leadership, support and guidance to ensure that food quality standards, inventory levels, food safety guidelines and customer service expectations are met
- Effectively handle managerial responsibilities including but not limited to: payroll submission staffing patterns, effective coaching and discipline, and purchasing
- Maintained weekly and monthly budget reports including posting and reconciling
- Implement and enforce policies and procedures in accordance with federal and state requirements

**1997 to 2019 Sodexo Services 20 Years of Employment:
Operations Manager, Maine Maritime Academy
Catering Manager, Plymouth State University**



.....

DENNIS KEON (continued)

Operations and Catering Manager, Colby-Sawyer College

General Manager, St. Johnsbury Academy

Chef Manager, Landmark College

- Managed account budget ranging from \$1.3- \$3.5 million; serving up to 250-1400 customers per day in residential and retail dining
- Achieved budget expectations while continuing to deliver an exceptional food service program
- Developed a format to assess and compare year over year sales and expenditures
- Analyzed and utilized data to create a more efficient and effective dining program
- Supervised up to 90 employees from diverse backgrounds, at each, account, ensuring successful daily services
- Changed the climate of the overall operations to be productive, positive and respectful
- Consistently implemented and maintained policies and procedures in compliance with institutional and personnel regulations
- Accurately recorded and utilized government commodities
- Worked collaboratively with internal and external customers to create, assess, and implement strategic plans and goals
- A sought after instructor to deliver and train personnel in National Food Safety Practices to provide a safe environment for employees and customers

**1995 to
1997** **NH Community Technical College Berlin, NH
Consultant & Culinary Arts Instructor**

- Developed a business plan and design assessment for the institution to open an experiential component to the Associate Degree Curriculum
- Instructed and assessed a diverse group of students in practical applications of culinary and restaurant knowledge
- Actively participated in regular departmental planning and budgetary review meetings

**1989 to
1995** **The Moorings Restaurant Westport, CT
Sous Chef to Head Chef**

ADDITIONAL EXPERIENCE

**1997 to
Present** **Professional Ski Instructor NH & VT**

DENNIS KEON (continued)

- Recognized for 20 years of service in American Professional Ski Instructor Association in 2017
- Create a Safe and Comfortable learning environment so persons of all ages can enjoy the sport

1985 Earned & Awarded Rank of Eagle Scout, the Boy Scouts of America

EDUCATION

1985-1989 JOHNSON AND WALES UNIVERSITY; PROVIDENCE, RI
Bachelor of Science - Food Service Management
Associate of Science - Culinary Arts
Associate of Science - Food and Beverage Management

Nikki T. Blodgett

Education:

New Hampshire Technical Institute-A.S. in Business Administration with a major in Accounting
Graduated May 23, 2003
Granite State College (University System of NH) –B.S. in Business Management Graduated
June 30, 2009 Magna Cum Laude

Core Strengths:

- Passion to succeed
- Consistent work ethic
- Attention to detail
- Self-Motivated
- Integrity
- Efficient time utilization

Skills:

- Communicate ideas that influence others
- Work effectively with customers and other employees
- Plan the use of my time and resources efficiently
- Apply and enhance my abilities to evaluate information
- Produce positive results
- Understand the impact on a business
- Computer use to analyze and present solutions to data questions

Work Experience:

October 2018- Present-Community Action Program, Concord, NH Administrative Billing Coordinator

- Process route slips for Meal on Wheels deliveries. Check for accuracy and make adjustments in Serve Tracker to reflect what the route slip indicates.
- Process intakes for new clients and re-determination clients for receiving Meals on Wheels.
- Prepare route slips to distribute to each manager on a weekly basis.
- Process and enter information on a spreadsheet for Weekly Summary Report.
- Process clients who are no longer receiving services entering information into Serve Tracker and pull the clients file out of open to close.
- Open daily mail and distribute to appropriate personnel.
- Prepare billing for the State of New Hampshire.

**April 2018-May 2018- Meredith Village Savings Bank, Laconia, NH (Temp for Nagler Group)
Imaging/Data Entry Clerk**

- Log incoming work from other offices to be scanned
- Scanned documents and indexed each document. Examined documents to make sure they scanned properly and remained in order.

**March 2013—September 2017 State of New Hampshire Department of Safety DMV, Concord, NH
Supervisor Cash Terminal Operator**

- Distribute daily deposit and cash bags to clerks for Registration, Licensing, Inspection and Financial responsibility
- Collect and verify deposit bags from clerks at the end of business
- Work collaborate with auditing to ensure policies and procedures are upheld
- Responsible for the regular operation of the vault
- Ordering and accounting for inventory from warehouse
- Open incoming mail and exam walking disability forms for completeness
- Held accountable for all deposit bags be returned to the vault at the end of the day
- Follow up with department supervisors for any checks that need to be returned for errors
- Prepare daily deposit and credit card receipts

**January 2010-May 2013 Florida Institute of Technology-Melbourne, FL
Graduation Processor**

- Process Petitions to Graduate for approximately six hundred students (Undergrad and Graduate)
- Post Thesis and Dissertations to Academic Records
- Advise and send out correspondent to Advisors, Department Heads, and Students of what courses are still required for graduation
- Register students for courses each semester (Add/Drop) and assess tuition through integrated computer system (Banner)
- Prepare graduation data and reports for the Registrar's Office
- Monitor the progress of students by advising and registering them for the correct courses needed to be completed within their matriculated program
- Extensive knowledge of curriculum and programs offered through the institute
- Calculate GPA's and post honors for undergraduates
- Process course substitutions and elective approvals through Curriculum Advising Program Plan.
- Complete graduation audit's and award degrees set by the FIT standards
- Adhering to academic policies and procedures by the institute standard

**December 2004- January 2010 University of New Hampshire Manchester, NH 03101
Registrar**

- Administrative supervision of the Registration Office
- Hire, evaluate, supervise and assign work to assigned support staff
- Responsible for processing and maintaining academic history files/records, updating folders, billing, process course registrations/withdrawals, and train staff in the use of all related software applications.
- Responsible for room scheduling for events and courses at UNHM
- Responsible for creating and maintaining course schedule at UNHM
- Responsible for grade processing/rosters and advise students, faculty and staff concerning academic record policies/procedures, student rights/rules and Buckley Amendment on privacy
- Act as a liaison and maintain effective working relationships with all administrative and academic offices/ related committees
- Process information requests and prepare statistical reports, as requested and/or assist in preparation of reports which provide required information/ data for external sources
- Calculate and enter into Banner refund schedule for related courses offered in a semester
- Certified Veteran Administration Official for UNHM

**December 1994 – December 2004 New Hampshire Technical Institute Concord, NH 03301
Assistant Registrar (Program Assistant II)**

- Administrative supervision to the Registrar's Office
- Course registration of new and current students through Banner (integrated computer system)
- Maintenance of academic student records
- Maintain curriculum through Banner

- Prepare student master course schedule for all semesters through Banner
- Veteran's Administration Certifying Officer
- Compilation of reports; enrollment data; developing, coordinating and directing the Institution's registration process
- Data entry of all academic records adhering to academic policies and procedures set by the Institute
- Organization and completion of special projects requested by Registrar
- Communication with students, faculty and staff regarding academic records through Banner
- Conduct student academic audits for graduation requirements set by NHTI standards
- Prepare and present training for faculty and staff on Banner (integrated computer system)
- Implementation of Banner Web and advisor for students on how to utilize Banner Web
- Responsible for the entire operation of Registrar's Office in the absence of the Registrar
- Extensive knowledge of Banner for student module
- Crossed Trained in Registrar's Position in the absence of the Registrar
- Examiner for the National League of Nursing Assessment and Evaluation

Celeste J. Yeates

Objective

My objective is to be a contributing member to the agency.

Experience

2021 – Present

Substitute Senior Center Manager | CAPBMCI | Concord, NH

Responsibilities included management of all aspects of Senior Center programs and management of the Meals on Wheels Program (MOW) at that center.

2016 – 2020

Meals on Wheels Driver | CAPBMCI | Concord, NH

Responsibilities included meal packing, review of delivery routes for accuracy, timely delivery of meals to participants and reporting any observations related to participants safety, environmental or social service need.

1979-2013

Accounting/ System Analyst | IBM Corporation | Armonk / Somers in NY and Danbury / Southbury in CT

Responsible for the preparation, analysis, reporting of divisional and consolidated IBM financial statements according to GAAP as well as divisional divestitures. Involved in re-engineering efforts, process improvements, new accounting system implementations and the business process owner for application responsible for segmented reporting.

1975-1979

Bank Teller, Account Representative | Mahopac, NY and Bedford Hills, NY

Provide customer assistant with their banking needs.

Education

- Western Connecticut State University, Danbury, CT.
- Bachelor of Business Administration | May 1977
- Accounting | Math



COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.
 EMPOWERING COMMUNITIES SINCE 1965



Department of Health and Human Services
Bureau of Elderly and Adult Services

NUTRITION SERVICES
RFA-2023-BEAS-04-BEASN-01
7/1/2022 – 6/30/2023

KEY PERSONNEL

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jeanne Agri	Chief Executive Officer	\$145,916.10	0%	\$ 0.00
Jill Lesmerises	Chief Fiscal Officer	\$103,000.04	0%	\$ 0.00
Suzanne Demers	Director of Elder Services	\$ 85,215.00	80%	\$68,712.00
Heather O'Brien	Operations Wellness Manager	\$ 52,650.00	100%	\$52,650.00
Dennis Keon	Food Service Manager	\$ 53,625.00	100%	\$53,625.00
Nikki Blodgett	Billing Manager	\$ 20,480.00	100%	\$20,480.00
Celeste Yeates	Administrative Assistant	\$ 32,175.00	99%	\$31,853.25

Subject: RFA-2023-BEAS-04-BEASN-02 (BEAS Nutrition Services)

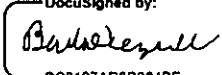
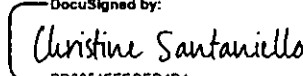
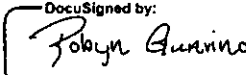
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Gibson Center For Senior Services, Inc.		1.4 Contractor Address PO Box 655 14 Grove Street North Conway, New Hampshire 03860	
1.5 Contractor Phone Number (603) 356-3231	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$697,460
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/6/2022		1.12 Name and Title of Contractor Signatory Barbara W. Campbell, President, Board of Directors	
1.13 State Agency Signature DocuSigned by:  Date: 6/6/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello, State Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/7/2022			
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.

Contractor Initials 
Date 6/6/2022

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

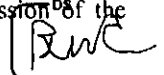
12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor Initials



Date 6/6/2022

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.

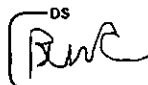
20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

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.

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

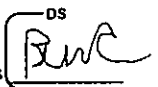
**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

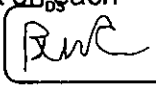
1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

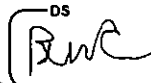
EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials

Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service, ^{except}

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials 

Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

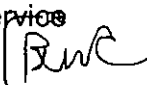
EXHIBIT B

- as stated in Section 1.11. Adult Protection Services;
- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.
- 1.11. Adult Protection Services
- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
 - 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
 - 1.11.3. The Contractor shall inform the referring Adult Protection Service

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.

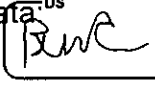
1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data^{DS}

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
- 1.18.3.1.2. The number of meals served in the aggregate.
- 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
- 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.19. Performance Measures

- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
- 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
- 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
- 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

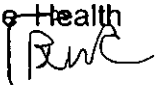
2. Exhibits Incorporated

- 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

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

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

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{and all}

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials

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BW
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.


4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials


6/6/2022
Date

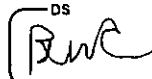
**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials 
Date 6/6/2022



New Hampshire Department of Health and Human Services
 BEAS Nutrition Services

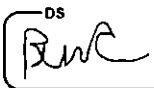
Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Carroll County (Partial)	Albany, Bartlett, Chatham, Conway(s), Eaton, Jackson, Madison
Title III-C Congregate Meals	Carroll County (Partial)	Albany, Bartlett, Chatham, Conway(s), Eaton, Jackson, Madison
Title XX Home Delivered Meals	Carroll County (Partial)	Albany, Bartlett, Chatham, Conway(s), Eaton, Jackson, Madison
ARPA Home Delivered Meals	Carroll County (Partial)	Albany, Bartlett, Chatham, Conway(s), Eaton, Jackson, Madison
ARPA Congregate Meals	Carroll County (Partial)	Albany, Bartlett, Chatham, Conway(s), Eaton, Jackson, Madison

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials 
 Date 6/6/2022

New Hampshire Department of Health and Human Services
BEAS Nutrition Services

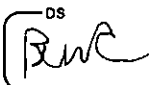
EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 64.66% Federal funds,
 - 1.1.1. 27.63% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.37% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 7.12% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 10.67% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 10.87% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 35.34% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

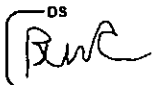
- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

Contractor Initials



Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-02

Gibson Center For Senior Services, Inc.

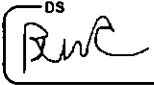
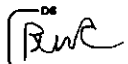
Contractor Initials 
Date 6/6/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	19,800	\$8.11	\$ 160,578.00
Title III-C Congregate Meals	Per Meal	7,200	\$8.11	\$ 58,392.00
Title XX Home Delivered Meals	Per Meal	5,100	\$8.11	\$ 41,361.00
ARPA Home Delivered Meals	Per Meal	5,400	\$8.11	\$ 43,794.00
ARPA Congregate Meals	Per Meal	5,500	\$8.11	\$ 44,605.00
Totals		43,000		\$ 348,730.00

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	19,800	\$8.11	\$ 160,578.00
Title III-C Congregate Meals	Per Meal	7,200	\$8.11	\$ 58,392.00
Title XX Home Delievered Meals	Per Meal	5,100	\$8.11	\$ 41,361.00
ARPA Home Delievered Meals	Per Meal	5,400	\$8.11	\$ 43,794.00
ARPA Congregate Meals	Per Meal	5,500	\$8.11	\$ 44,605.00
Totals		43,000		\$ 348,730.00
			Total Award	\$ 697,460.00


 Contractor Initials: _____
 Date: 6/6/2022

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

DS
[Signature]



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: Gibson Center for Senior Services, Inc.

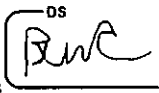
6/6/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Vendor Initials 
Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name: Gibson Center for Senior Services, Inc.

6/6/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Vendor Initials

6/6/2022

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: Gibson Center for Senior Services, Inc.

6/6/2022

Date

DocuSigned by:
[Signature]
Name: Barbara W. Campbell
Title: President, Board of Directors

[Signature]

Contractor Initials

Date 6/6/2022

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

DS
BWC

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Gibson Center for Senior Services, Inc.

6/6/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Exhibit G

Contractor Initials

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

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Gibson Center for Senior Services, Inc.

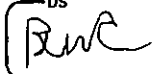
6/6/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Contractor Initials 
Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

3/2014

Contractor Initials

BWC

Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

Contractor Initials JSW



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

3/2014

Contractor Initials

6/6/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

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

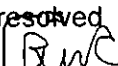
(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule. 

3/2014

Contractor Initials Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services

Gibson Center for Senior Services, Inc.

The State by:

Name of the Contractor

Christine Santaniello

Barbara W. Campbell

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Barbara W. Campbell

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Title of Authorized Representative

President, Board of Directors

Title of Authorized Representative

6/6/2022

6/6/2022

Date

Date

Contractor Initials *BWC*

Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Gibson Center for Senior Services, Inc.

6/6/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Contractor Initials

6/6/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- The DUNS number for your entity is: 166436261
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

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

Contractor Initials DS [Signature]
Date 6/6/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network...
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity...
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164...
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule...
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...
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...

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

- 1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract...
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

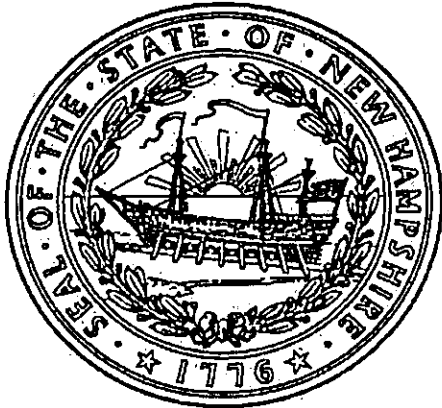
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GIBSON CENTER FOR SENIOR SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 10, 1979. 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: 60369

Certificate Number: 0005748216



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.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Courtney J. Wrigley, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Gibson Center for Senior Services, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 16, 2021, at which a quorum of the Directors/shareholders were present and voting.
(Date)

Barbara Campbell, President or Kelly Drew, Vice President
VOTED: That or David Smolen, Treasurer (may list more than one person)
(Name and Title of Contract Signatory)

Gibson Center for Senior Services, Inc.
is duly authorized on behalf of Senior Services, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: May 26, 2022

CJ Wrigley
Signature of Elected Officer
Name: Courtney J Wrigley
Title: Secretary



PO Box 655 • 14 Grove St. • North Conway, New Hampshire 03860
603-356-3231 • Fax: 603-356-0100 • www.gibsoncenter.org

The mission of the Gibson Center for Senior Services is to offer programs that enable seniors in New Hampshire's Northern Carroll County to live independently and actively, with purpose and dignity.

Congregate Dining • Meals On Wheels • Transportation • Education Programs

Silver Lake
SENIOR HOUSING CORPORATION

**GIBSON CENTER FOR SENIOR SERVICES, INC.
AND AFFILIATE**

Consolidated Financial Statements

June 30, 2021 and 2020

and

Independent Auditor's Report

**GIBSON CENTER FOR SENIOR SERVICES, INC.
AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2021 and 2020**

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Functional Expenses	5-6
Consolidated Statements of Cash Flows	7
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	8-19
SUPPLEMENTARY INFORMATION	
Consolidating Statement of Financial Position	20-21
Consolidating Statement of Activities	22-23
Consolidating Statement of Functional Expenses	24-31
Consolidating Statement of Cash Flows	32-33



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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gibson Center for Senior Services, Inc. and Affiliate

We have audited the accompanying consolidated financial statements of the Gibson Center for Senior Services, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, and the related consolidated 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 Gibson Center for Senior Services, Inc. and Affiliate as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating financial statements 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.

Vashon Clukay & Company PC

Manchester, New Hampshire
September 22, 2021

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 357,220	\$ 339,304
Investments	165,370	162,940
Accounts receivable	55,555	78,595
Prepaid expenses	33,694	41,863
Inventory	<u>2,397</u>	<u>2,397</u>
TOTAL CURRENT ASSETS	<u>614,236</u>	<u>625,099</u>
NONCURRENT ASSETS:		
New Hampshire Charitable Foundation Restricted Fund	959,340	743,474
Property and equipment, net	<u>2,604,604</u>	<u>2,615,044</u>
TOTAL NONCURRENT ASSETS	<u>3,563,944</u>	<u>3,358,518</u>
TOTAL ASSETS	<u>\$ 4,178,180</u>	<u>\$ 3,983,617</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 21,553	\$ 21,169
Accrued expenses	44,007	38,447
Deferred income	730	715
Security deposit payable	10,923	12,252
Current portion of SBA note payable	-	42,629
Current portion of mortgage note payable	<u>18,867</u>	<u>17,847</u>
TOTAL CURRENT LIABILITIES	<u>96,080</u>	<u>133,059</u>
NONCURRENT LIABILITIES:		
SBA note payable, less current portion	102,000	68,371
Mortgage note payable, less current portion	<u>65,289</u>	<u>84,158</u>
TOTAL NONCURRENT LIABILITIES	<u>167,289</u>	<u>152,529</u>
TOTAL LIABILITIES	<u>263,369</u>	<u>285,588</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	2,829,041	2,794,586
Board reserved for capital acquisitions	1,072,395	855,145
With donor restrictions:		
Purpose restrictions	<u>13,375</u>	<u>48,298</u>
TOTAL NET ASSETS	<u>3,914,811</u>	<u>3,698,029</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,178,180</u>	<u>\$ 3,983,617</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE AND SUPPORT		
Fees and grants from governmental agencies	\$ 326,704	\$ 405,015
Town appropriations	55,500	55,500
Contributions	268,313	340,224
Fundraising	123,882	127,415
Rental income	157,970	166,279
Interest and dividend income	5,833	6,820
Other income	122,905	54,165
Gain on sale of assets	5,725	-
Net realized and unrealized gain (loss) on investments	254,360	(2,044)
Net assets released from donor restrictions	49,923	32,113
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	<u>1,371,115</u>	<u>1,185,487</u>
EXPENSES		
Program Services:		
Nutrition	392,292	404,909
Transportation	57,523	78,278
Social and Educational	76,477	109,448
Home-share	510	5,690
Total Program Services	<u>526,802</u>	<u>598,325</u>
Supporting Services:		
Management and general	342,382	361,754
Fundraising	250,226	200,344
Total Supporting Services	<u>592,608</u>	<u>562,098</u>
TOTAL EXPENSES	<u>1,119,410</u>	<u>1,160,423</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>251,705</u>	<u>25,064</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Grants	15,000	39,000
Net assets released from donor restrictions	(49,923)	(32,113)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(34,923)</u>	<u>6,887</u>
CHANGE IN NET ASSETS	216,782	31,951
NET ASSETS, July 1	<u>3,698,029</u>	<u>3,666,078</u>
NET ASSETS, June 30	<u>\$ 3,914,811</u>	<u>\$ 3,698,029</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 227,883	\$ 28,300	\$ 46,246	\$ -	\$ 302,429	\$ 62,642	\$ 166,963	\$ 229,605	\$ 532,034
Payroll taxes	18,003	2,342	3,663	-	24,008	4,549	12,801	17,350	41,358
Employee benefits	21,556	3,136	13,936	-	38,628	13,644	21,962	35,606	74,234
Total Salaries and Related Expenses	267,442	33,778	63,845	-	365,065	80,835	201,726	282,561	647,626
Food	47,523	-	-	-	47,523	-	-	-	47,523
Direct program expenses	26,705	13,337	6,119	-	46,161	-	14,884	14,884	61,045
Travel	27	-	-	-	27	442	-	442	469
Conferences and training	831	145	-	-	976	25	-	25	1,001
Insurance	6,922	2,457	2,457	-	11,836	14,371	2,592	16,963	28,799
Telephone	906	296	296	-	1,498	1,363	296	1,659	3,157
Professional services	4,871	1,300	1,300	-	7,471	5,846	22,100	27,946	35,417
Postage	195	6	-	-	201	419	57	476	677
Office expenses	5,459	1,044	2,460	510	9,473	2,651	4,005	6,656	16,129
Public relations/communications	1,409	280	-	-	1,689	-	4,455	4,455	6,144
Special events	-	-	-	-	-	-	111	111	111
Utilities	14,236	1,893	-	-	16,129	33,986	-	33,986	50,115
Repairs and maintenance	15,766	2,987	-	-	18,753	61,150	-	61,150	79,903
Foundation and investment expenses	-	-	-	-	-	7,627	-	7,627	7,627
Interest expense	-	-	-	-	-	5,287	-	5,287	5,287
Payments in lieu of real estate taxes	-	-	-	-	-	15,029	-	15,029	15,029
Total Expenses Before Depreciation	392,292	57,523	76,477	510	526,802	229,031	250,226	479,257	1,006,059
Depreciation expense	-	-	-	-	-	113,351	-	113,351	113,351
Total Expenses	\$ 392,292	\$ 57,523	\$ 76,477	\$ 510	\$ 526,802	\$ 342,382	\$ 250,226	\$ 592,608	\$ 1,119,410

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 226,338	\$ 45,380	\$ 47,695	\$ -	\$ 319,413	\$ 68,019	\$ 125,261	\$ 193,280	\$ 512,693
Payroll taxes	16,646	3,224	3,404	-	23,274	4,347	9,131	13,478	36,752
Employee benefits	19,008	1,801	12,343	-	33,152	13,096	16,568	29,664	62,816
Total Salaries and Related Expenses	261,992	50,405	63,442	-	375,839	85,462	150,960	236,422	612,261
Food	58,041	-	-	-	58,041	-	-	-	58,041
Direct program expenses	24,062	15,552	37,299	121	77,034	285	19,567	19,852	96,886
Travel	454	106	-	-	560	618	345	963	1,523
Conferences and training	1,235	125	-	-	1,360	-	25	25	1,385
Insurance	7,168	2,549	2,549	1,863	14,129	14,184	2,661	16,845	30,974
Telephone	784	256	256	-	1,296	913	361	1,274	2,570
Professional services	5,654	1,602	4,602	-	11,858	7,332	20,802	28,134	39,992
Postage	230	-	-	-	230	480	194	674	904
Office expenses	4,602	1,226	1,272	3,273	10,373	2,521	4,321	6,842	17,215
Public relations/communications	371	1,066	28	433	1,898	-	405	405	2,303
Special events	-	-	-	-	-	-	703	703	703
Utilities	18,903	2,098	-	-	21,001	46,216	-	46,216	67,217
Repairs and maintenance	21,413	3,293	-	-	24,706	65,807	-	65,807	90,513
Foundation and investment expenses	-	-	-	-	-	7,763	-	7,763	7,763
Interest expense	-	-	-	-	-	6,287	-	6,287	6,287
Payments in lieu of real estate taxes	-	-	-	-	-	15,113	-	15,113	15,113
Total Expenses Before Depreciation	404,909	78,278	109,448	5,690	598,325	252,981	200,344	453,325	1,051,650
Depreciation expense	-	-	-	-	-	108,773	-	108,773	108,773
Total Expenses	\$ 404,909	\$ 78,278	\$ 109,448	\$ 5,690	\$ 598,325	\$ 361,754	\$ 200,344	\$ 562,098	\$ 1,160,423

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and contributions	\$ 703,805	\$ 821,144
Interest income received	2,625	3,587
Other income received	327,103	361,275
Cash paid to employees	(526,999)	(512,030)
Cash paid to suppliers	(486,912)	(524,648)
Payments in lieu of tax	(15,029)	(15,113)
Interest paid	<u>(5,287)</u>	<u>(6,287)</u>
Net Cash Provided (Used) by Operating Activities	<u>(694)</u>	<u>127,928</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Distributions from New Hampshire Charitable Foundation	34,075	29,963
Proceeds from sale of property and equipment	5,725	-
Purchases of investments	(2,430)	(3,188)
Purchases of property and equipment	<u>(102,911)</u>	<u>(51,293)</u>
Net Cash Used for Investing Activities	<u>(65,541)</u>	<u>(24,518)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from SBA note payable	102,000	111,000
Payments on mortgage note payable	<u>(17,849)</u>	<u>(16,850)</u>
Net Cash Provided by Financing Activities	<u>84,151</u>	<u>94,150</u>
NET INCREASE IN CASH AND EQUIVALENTS	17,916	197,560
CASH AND EQUIVALENTS, July 1	<u>339,304</u>	<u>141,744</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 357,220</u>	<u>\$ 339,304</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS		
Net increase (decrease) in value of restricted funds held by NHCF	<u>\$ 249,941</u>	<u>\$ (6,574)</u>
Net book value of disposed property and equipment	<u>\$ -</u>	<u>\$ -</u>
Forgiveness of SBA note payable	<u>\$ 111,000</u>	

See notes to consolidated financial statements

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

For the Years Ended June 30, 2021 and 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Gibson Center for Senior Services, Inc. (the “Organization”) was founded on October 1, 1979 and subsequently incorporated on November 15, 1988 as a non-profit organization. The Organization offers an evolving array of programs and services to both active and passive senior residents of Northern Carroll County New Hampshire. The Organization services the needs of senior residents through nutrition programs, transportation programs for the elderly and disabled, and social and educational programs, which are designed to enable them to stay actively involved in their communities.

Affiliate

In May 2005, the Organization established Silver Lake Senior Housing Corporation (the Affiliate), a non-profit organization, for the purpose of acquiring land and buildings located in Madison, New Hampshire. The Affiliate operates a senior residential facility. The operation of Silver Lake Landing began July 22, 2005.

Accounting Policies

The accounting policies of the Gibson Center for Senior Services, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations except as indicated hereafter. All significant inter-company transactions and balances have been eliminated for the consolidated financial statement presentation. The following is a summary of significant accounting policies.

Basis of Accounting

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

Basis of Presentation

The consolidated financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for capital acquisition reserve.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Contributions and Donor Restrictions

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

Donated Services, Materials and Facilities

The Organization receives donated services from a variety of unpaid volunteers assisting with meal deliveries to the elderly and disabled, operations at the thrift shop, and other administrative tasks. No amounts have been recognized in the consolidated financial statements for these donated services because the accounting criteria for recognition of such volunteer efforts have not been satisfied.

Additionally, the Organization operates a thrift shop in which all items sold in the shop have been donated. The fair value of the donated goods is indeterminable until time of sale. Revenue recognized pertaining to the operation of the thrift shop, and included within fundraising revenue, for the years ended June 30, 2021 and 2020 was \$87,766 and \$55,370, respectively.

Functional Allocation of Expenses

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

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited. Salary and wage expenses, employee benefits, and payroll taxes are allocated based on annual evaluations of individual employee roles and responsibilities. Non-wage and wage related expenses not directly attributable to a single function have been allocated to program and support services based on the following ratios:

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Management and General</u>	<u>Fundraising</u>
Telephone	40%	15%	15%	15%	15%
Office expenses	40%	15%	15%	15%	15%
Professional services	40%	15%	15%	15%	15%
Insurance	60%	15%		25%	
Utilities	60%	15%		25%	
Repairs and maintenance	60%	15%		25%	

Cash and Cash Equivalents

For the purpose of the statements of cash flows, cash and equivalents consist of demand deposits, cash on hand and all highly liquid investments with a maturity of 90 days or less.

Investments

Investments, which consist solely of certificates of deposit with a maturity of greater than ninety days from the date of issuance, are carried at their market value at June 30, 2021 and June 30, 2020. Interest income is reflected in the statements of activities.

At June 30, 2021 and 2020, the market value of investments consists of the following:

	<u>2021</u>	<u>2020</u>
Certificates of deposit	<u>\$ 165,370</u>	<u>\$ 162,940</u>

Contributions Receivable

Unconditional pledges are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions receivable are considered collectible and expected to be received within one year.

Inventory

Inventory consists of maintenance supplies on hand and is valued at the lower of cost (determined on the first-in, first-out method) or net realizable value. Food purchases are recorded as an expense in the period purchased. Food inventory, if any, at year end is not material to the consolidated financial statements.

Property and Equipment

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Organization's policy is to capitalize expenditures for major improvements and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2021 and 2020

	<u>Years</u>
Land improvements	5-39
Building and building improvements	5-40
Equipment and vehicles	3-15
Furniture and fixtures	5-39

Accrued Earned Time

All full-time and part-time employees accrue earned time as they provide services. Earned time is accrued at a rate dependent upon length of service. Earned time may be accrued to a maximum of 26 days. Upon termination of employment, any accrued/unused earned time will be paid at current rates of pay, except for employees who have been employed for less than 90 days.

Revenue and Revenue Recognition

The Organization recognizes contributions, donations and miscellaneous income when cash is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Organization also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Organization has met those performance requirements or incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to meeting performance requirements or incurring qualifying expenditures are reported as revenue with donor restrictions and amounts not yet received, but already awarded are recorded as grants and contracts receivable.

The Organization recognizes revenue from contracts with customers in the form of rental income and thrift shop sales.

Rental Income

Rental charges are invoiced monthly to residents of Silver Lake Senior Housing Corporation. The Organization recognizes revenue for rental income over time based on resident occupancy. Rental fees collected in advance of the period of occupancy are deferred.

Thrift Shop Sales

Revenues recognized through thrift shop sales are recognized at the point in time the sale takes place. All sales are paid in full at the point of sale. No revenue related assets or liabilities are reported in relation to these transactions.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

Bad Debts

The Organization uses the reserve method for accounting for bad debts. No allowance has been recorded as of June 30, 2021 and 2020, because management of the Organization believes that all outstanding receivables are fully collectible.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

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

Income Taxes

The Organization and its Affiliate are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are also exempt from State of New Hampshire income taxes and, therefore, have made no provision for Federal or State income taxes. In addition, the Organization and its Affiliate have been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Organization and its Affiliate are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization and its Affiliate to report uncertain tax positions for financial reporting purposes. The Organization and its Affiliate had no uncertain tax positions as of June 30, 2021, and accordingly do not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements. During the years ended June 30, 2021, and 2020, the Organization had unrelated business income from advertising, copier fees, and room usage fees. No provision has been made in these consolidated financial statements for accrued unrelated business income taxes as the amounts are not material.

Change in Accounting Principle

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

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2021 and 2020

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

NOTE 2—LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Board of Directors periodically review and adjust the spending policy through the budgeting process based on the operational and developmental needs of the organization. Cash reserves in excess of daily operational needs have been invested in certificates of deposit.

The following table reflects the Organization's financial assets as of June 30, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated capital reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through recommendation of the Finance Committee and approval by the Board of Directors.

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

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 357,220	\$ 339,304
Investments	165,370	162,940
Accounts receivable	<u>55,555</u>	<u>78,595</u>
Total Financial Assets	578,145	580,839
Less:		
Net assets with donor restrictions	(13,375)	(48,298)
Investments included in Board designated capital reserve	<u>(113,055)</u>	<u>(111,671)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 451,715</u>	<u>\$ 420,870</u>

NOTE 3—CONCENTRATION OF CREDIT RISK

The Organization and its Affiliate maintain bank deposits at a local financial institution located in New Hampshire. The Organization and its Affiliate's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000. Certificates of deposit maintained by the Organization and its Affiliate are also insured by the FDIC up to a total of \$250,000. Deposits in excess of pages federally insured limits and uncollateralized as of June 30, 2021 totaled \$33,560.

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2021 and 2020

NOTE 4—INVESTMENTS

Fair Value Measurements

The Organization and its Affiliate report under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820) which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1: Inputs to the valuation methodology are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2: Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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

Certificates of Deposit: Valued at acquisition cost which approximates fair value.

New Hampshire Charitable Foundation Restricted Fund: Valued using the fair value of the assets held in the trust as reported by the New Hampshire Charitable Foundation at year end. The Organization considers the measurement of its beneficial interest in the trusts to be a Level 3 measurement within the fair value hierarchy because even though that measurement is based on the unadjusted fair values of the trust assets reported by the trustee, the Organization will never receive those individual assets or have the ability to direct the redemption or investment of them.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2021 and 2020

valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Organization and its Affiliate's assets at fair value:

Assets at Fair Value as of June 30, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit	\$ 165,370			\$ 165,370
New Hampshire Charitable Foundation Restricted Fund			\$ 959,340	959,340
Total assets at fair value	<u>\$ 165,370</u>	<u>\$ -</u>	<u>\$ 959,340</u>	<u>\$ 1,124,710</u>

Assets at Fair Value as of June 30, 2020				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit	\$ 162,940			\$ 162,940
New Hampshire Charitable Foundation Restricted Fund			\$ 743,474	743,474
Total assets at fair value	<u>\$ 162,940</u>	<u>\$ -</u>	<u>\$ 743,474</u>	<u>\$ 906,414</u>

The reported change in the investments which use fair value measurements that use significant unobservable inputs (Level 3) is as follows:

	<u>2021</u>	<u>2020</u>
Balance at July 1	\$ 743,474	\$ 780,011
Dividend and interest income	3,208	3,233
Realized gain on investments	42,761	26,111
Unrealized gain (loss) on investments	<u>211,599</u>	<u>(28,155)</u>
	257,568	1,189
Investment fees and expenses	<u>(7,627)</u>	<u>(7,763)</u>
Total Return - net of investment fees	249,941	(6,574)
Distributions	<u>(34,075)</u>	<u>(29,963)</u>
Balance at June 30	<u>\$ 959,340</u>	<u>\$ 743,474</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

NOTE 5—ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Town appropriations	\$ 14,000	\$ 29,250
Fees and grants from governmental agencies	27,894	28,617
Promises to give	10,000	10,000
Other	3,661	10,728
	<u>\$ 55,555</u>	<u>\$ 78,595</u>

NOTE 6—PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
<u>Organization</u>		
Land and land improvements	\$ 377,789	\$ 377,789
Building and building improvements	1,636,306	1,631,981
Equipment and vehicles	281,753	262,106
Furniture and fixtures	82,840	72,292
	<u>2,378,688</u>	<u>2,344,168</u>
Less accumulated depreciation	<u>(1,004,615)</u>	<u>(985,915)</u>
	<u>\$ 1,374,073</u>	<u>\$ 1,358,253</u>
<u>Affiliate</u>		
Land and land improvements	\$ 328,600	\$ 328,600
Building and building improvements	1,328,590	1,328,590
Equipment and vehicles	112,927	99,423
Furniture and fixtures	103,210	101,042
	<u>1,873,327</u>	<u>1,857,655</u>
Less accumulated depreciation	<u>(642,796)</u>	<u>(600,864)</u>
	<u>\$ 1,230,531</u>	<u>\$ 1,256,791</u>
<u>Consolidated</u>		
Land and land improvements	\$ 706,389	\$ 706,389
Building and building improvements	2,964,896	2,960,571
Equipment and vehicles	394,680	361,529
Furniture and fixtures	186,050	173,334
	<u>4,252,015</u>	<u>4,201,823</u>
Less accumulated depreciation	<u>(1,647,411)</u>	<u>(1,586,779)</u>
	<u>\$ 2,604,604</u>	<u>\$ 2,615,044</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

NOTE 7—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Accrued salaries	\$ 15,367	\$ 13,733
Accrued earned time	28,640	24,714
	<u>\$ 44,007</u>	<u>\$ 38,447</u>

NOTE 8—SBA NOTE PAYABLE

During May 2020, the Organization obtained a note payable under the Paycheck Protection Program in the amount of \$111,000. During the year ended June 30, 2021, the Organization applied for and received principal forgiveness in whole by the Small Business Administration under the CARES Act.

During January 2021, the Organization obtained a note payable under the Paycheck Protection Program in the amount of \$102,000. Under the terms of the agreement, the Organization is eligible to apply for principal forgiveness in whole or in part by the Small Business Administration under the CARES Act, once certain eligibility criteria had been satisfied. During August of 2021, the Organization applied for and received principal forgiveness in whole by the Small Business Administration under the CARES Act. This amount will be recognized as revenue without donor restrictions in the year ended June 30, 2022.

NOTE 9—MORTGAGE NOTE PAYABLE

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

	<u>2021</u>	<u>2020</u>
\$300,000 note payable, secured by property, payable in monthly installments of \$1,928 including interest at 5.57% through July 22, 2025. The balance of the note is payable in full on July 22, 2025.	<u>\$ 84,156</u>	<u>\$ 102,005</u>

Following are the maturities of the mortgage note payable as of June 30, 2021:

Year Ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 18,867
2023	19,945
2024	21,085
2025	24,259
	<u>\$ 84,156</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2021 and 2020

NOTE 10—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following purpose restricted funding at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Capital repairs	\$ 2,326	\$ 7,533
Food bank		5,725
Bus replacement		27,500
Website development	3,012	6,824
Public relations		716
Senior cyber education	8,037	
	<u>\$ 13,375</u>	<u>\$ 48,298</u>

NOTE 11—REVENUE FROM CONTRACTS WITH CUSTOMERS

The Organization has adopted Accounting Standards Update (ASU) No. 2014-09 *Revenue from Contracts with Customers (Topic 606)*, as amended as management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

The following tables provide information about balances of receivables, contract assets and contract liabilities associated with contracts with customers for the years ended June 30, 2021 and 2020:

	Receivables	Contract Assets	Contract Liabilities
June 30, 2021	\$ -	\$ -	\$ 730
June 30, 2020	\$ -	\$ -	\$ 715
July 1, 2019	\$ -	\$ -	\$ 1,385

NOTE 12—CONCENTRATION OF REVENUE RISK

During the years ended June 30, 2021 and 2020, the Organization received 24% (\$326,704) and 34% (\$405,015), respectively, of its revenues in the form of federal and state nutrition and transportation fees and grants from the State of New Hampshire.

The current nutrition and transportation grant agreement with the State of New Hampshire was extended through June 30, 2022. Revenue is recognized as earned under the terms of the contract on a reimbursement basis through submission of monthly claims reports.

NOTE 13—RELATED PARTY TRANSACTIONS

The Gibson Center for Senior Services, Inc. has a management agreement with Silver Lake Senior Housing Corporation, its affiliate. The total fees received by the Gibson Center for Senior Services, Inc. from its affiliate were \$26,400 and \$24,600 for the years ended June 30, 2021 and 2020, respectively, and have been eliminated for consolidated reporting.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020

NOTE 14—CONTINGENCIES

Grants require fulfillment of certain conditions as set forth in the terms of the grant contract. Failure to fulfill grant conditions could result in the return of the funds to grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the gifts and their applicable terms it has accommodated the objectives of the Organization to the provisions of the gift.

NOTE 15—SUBSEQUENT EVENTS

During August of 2021, the Organization applied for and received principal forgiveness, by the Small Business Administration under the CARES Act, on the outstanding balance of the SBA Note Payable in the amount of \$102,000. This amount will be recognized as revenue without donor restrictions in the year ended June 30, 2022.

Subsequent events have been evaluated through September 22, 2021 which is the date the consolidated financial statements were available to be issued.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2021

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	<u>Eliminations</u>	Consolidated <u>Totals</u>
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 281,788	\$ 75,432		\$ 357,220
Investments	165,370			165,370
Accounts receivable	55,555			55,555
Prepaid expenses	16,997	16,697		33,694
Inventory		2,397		2,397
Investment in affiliate	<u>1,485,458</u>		\$ (1,485,458)	<u>-</u>
TOTAL CURRENT ASSETS	<u>2,005,168</u>	<u>94,526</u>	<u>(1,485,458)</u>	<u>614,236</u>
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	959,340			959,340
Property and equipment, net	<u>1,374,073</u>	<u>1,230,531</u>		<u>2,604,604</u>
TOTAL NONCURRENT ASSETS	<u>2,333,413</u>	<u>1,230,531</u>	<u>-</u>	<u>3,563,944</u>
TOTAL ASSETS	<u>\$ 4,338,581</u>	<u>\$ 1,325,057</u>	<u>\$ (1,485,458)</u>	<u>\$ 4,178,180</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 12,790	\$ 8,763		\$ 21,553
Accrued expenses	44,007			44,007
Deferred income		730		730
Security deposit payable		10,923		10,923
Current portion of mortgage note payable		<u>18,867</u>		<u>18,867</u>
TOTAL CURRENT LIABILITIES	<u>56,797</u>	<u>39,283</u>	<u>\$ -</u>	<u>96,080</u>
NONCURRENT LIABILITIES:				
SBA note payable, less current portion	102,000			102,000
Mortgage note payable, less current portion		65,289		65,289
TOTAL NONCURRENT LIABILITIES	<u>102,000</u>	<u>65,289</u>	<u>-</u>	<u>167,289</u>
TOTAL LIABILITIES	<u>158,797</u>	<u>104,572</u>	<u>-</u>	<u>263,369</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,096,340	1,218,159	(1,485,458)	2,829,041
Board reserved for capital acquisitions	1,072,395			1,072,395
With donor restrictions:				
Purpose restrictions	11,049	2,326		13,375
TOTAL NET ASSETS	<u>4,179,784</u>	<u>1,220,485</u>	<u>(1,485,458)</u>	<u>3,914,811</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,338,581</u>	<u>\$ 1,325,057</u>	<u>\$ (1,485,458)</u>	<u>\$ 4,178,180</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2020

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 281,699	\$ 57,605		\$ 339,304
Investments	162,940			162,940
Accounts receivable	78,595			78,595
Prepaid expenses	21,451	20,412		41,863
Inventory		2,397		2,397
Investment in affiliate	<u>1,485,458</u>		<u>\$ (1,485,458)</u>	<u>-</u>
TOTAL CURRENT ASSETS	<u>2,030,143</u>	<u>80,414</u>	<u>(1,485,458)</u>	<u>625,099</u>
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	743,474			743,474
Property and equipment, net	<u>1,358,253</u>	<u>1,256,791</u>		<u>2,615,044</u>
TOTAL NONCURRENT ASSETS	<u>2,101,727</u>	<u>1,256,791</u>	<u>-</u>	<u>3,358,518</u>
TOTAL ASSETS	<u>\$ 4,131,870</u>	<u>\$ 1,337,205</u>	<u>\$ (1,485,458)</u>	<u>\$ 3,983,617</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 11,632	\$ 9,537		\$ 21,169
Accrued expenses	38,447			38,447
Deferred income		715		715
Security deposit payable		12,252		12,252
Current portion of SBA note payable	42,629			42,629
Current portion of mortgage note payable		<u>17,847</u>		<u>17,847</u>
TOTAL CURRENT LIABILITIES	<u>92,708</u>	<u>40,351</u>	<u>\$ -</u>	<u>133,059</u>
NONCURRENT LIABILITIES:				
SBA note payable, less current portion	68,371			68,371
Mortgage note payable, less current portion		<u>84,158</u>		<u>84,158</u>
TOTAL NONCURRENT LIABILITIES	<u>68,371</u>	<u>84,158</u>	<u>-</u>	<u>152,529</u>
TOTAL LIABILITIES	<u>161,079</u>	<u>124,509</u>	<u>-</u>	<u>285,588</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,067,348	1,212,696	(1,485,458)	2,794,586
Board reserved for capital acquisitions	855,145			855,145
With donor restrictions:				
Purpose restrictions	<u>48,298</u>			<u>48,298</u>
TOTAL NET ASSETS	<u>3,970,791</u>	<u>1,212,696</u>	<u>(1,485,458)</u>	<u>3,698,029</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,131,870</u>	<u>\$ 1,337,205</u>	<u>\$ (1,485,458)</u>	<u>\$ 3,983,617</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies	\$ 326,704			\$ 326,704
Town appropriations	55,500			55,500
Contributions	241,313	\$ 27,000		268,313
Fundraising	123,882			123,882
Rental income	3,000	154,970		157,970
Interest and dividend income	5,644	189		5,833
Other income	143,831	5,474	\$ (26,400)	122,905
Gain on sale of assets	5,725			5,725
Net realized and unrealized gain (loss) on investments	254,360			254,360
Net assets released from donor restrictions	47,248	2,675		49,923
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	1,207,207	190,308	(26,400)	1,371,115
EXPENSES				
Program Services:				
Nutrition	392,292			392,292
Transportation	57,523			57,523
Social and Educational	76,477			76,477
Home-share	510			510
Total Program Services	526,802	-	-	526,802
Supporting Services:				
Management and general	183,938	184,844	(26,400)	342,382
Fundraising	250,226			250,226
Total Supporting Services	434,164	184,844	(26,400)	592,608
TOTAL EXPENSES	960,966	184,844	(26,400)	1,119,410
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	246,241	5,464	-	251,705
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants	10,000	5,000		15,000
Net assets released from donor restrictions	(47,248)	(2,675)		(49,923)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(37,248)	2,325	-	(34,923)
CHANGE IN NET ASSETS	208,993	7,789	-	216,782
NET ASSETS, July 1	3,970,791	1,212,696	(1,485,458)	3,698,029
NET ASSETS, June 30	\$ 4,179,784	\$ 1,220,485	\$ (1,485,458)	\$ 3,914,811

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020**

	Gibson Center for Senior <u>Services, Inc.</u>	Silver Lake Senior Housing <u>Corporation</u>	<u>Eliminations</u>	Consolidated <u>Totals</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies	\$ 405,015			\$ 405,015
Town appropriations	55,500			55,500
Contributions	327,024	\$ 13,200		340,224
Fundraising	127,415			127,415
Rental income	7,500	158,779		166,279
Interest and dividend income	6,443	377		6,820
Other income	69,807	8,958	\$ (24,600)	54,165
Net realized and unrealized gain (loss) on investments	(2,044)			(2,044)
Net assets released from donor restrictions	32,113			32,113
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	1,028,773	181,314	(24,600)	1,185,487
EXPENSES				
Program Services:				
Nutrition	404,909			404,909
Transportation	78,278			78,278
Social and Educational	109,448			109,448
Home-share	5,690			5,690
Total Program Services	598,325	-	-	598,325
Supporting Services:				
Management and general	186,656	199,698	(24,600)	361,754
Fundraising	200,344			200,344
Total Supporting Services	387,000	199,698	(24,600)	562,098
TOTAL EXPENSES	985,325	199,698	(24,600)	1,160,423
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	43,448	(18,384)	-	25,064
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants	39,000			39,000
Net assets released from donor restrictions	(32,113)			(32,113)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	6,887	-	-	6,887
CHANGE IN NET ASSETS	50,335	(18,384)	-	31,951
NET ASSETS, July 1	3,920,456	1,231,080	(1,485,458)	3,666,078
NET ASSETS, June 30	\$ 3,970,791	\$ 1,212,696	\$ (1,485,458)	\$ 3,698,029

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

Gibson Center for Senior Services, Inc.:

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 227,883	\$ 28,300	\$ 46,246	\$ -	\$ 302,429	\$ 62,642	\$ 166,963	\$ 229,605	\$ 532,034
Payroll taxes	18,003	2,342	3,663	-	24,008	4,549	12,801	17,350	41,358
Employee benefits	21,556	3,136	13,936	-	38,628	13,644	21,962	35,606	74,234
Total Salaries and Related Expenses	267,442	33,778	63,845	-	365,065	80,835	201,726	282,561	647,626
Food	47,523	-	-	-	47,523	-	-	-	47,523
Direct program expenses	26,705	13,337	6,119	-	46,161	-	14,884	14,884	61,045
Travel	27	-	-	-	27	-	-	-	27
Conferences and training	831	145	-	-	976	25	-	25	1,001
Insurance	6,922	2,457	2,457	-	11,836	3,565	2,592	6,157	17,993
Telephone	906	296	296	-	1,498	748	296	1,044	2,542
Professional services	4,871	1,300	1,300	-	7,471	1,300	22,100	23,400	30,871
Postage	195	6	-	-	201	419	57	476	677
Office expenses	5,459	1,044	2,460	510	9,473	2,184	4,005	6,189	15,662
Public relations/communications	1,409	280	-	-	1,689	-	4,455	4,455	6,144
Special events	-	-	-	-	-	-	111	111	111
Utilities	14,236	1,893	-	-	16,129	3,269	-	3,269	19,398
Repairs and maintenance	15,766	2,987	-	-	18,753	17,515	-	17,515	36,268
Foundation and investment expenses	-	-	-	-	-	7,627	-	7,627	7,627
Total Expenses Before Depreciation	392,292	57,523	76,477	510	526,802	117,487	250,226	367,713	894,515
Depreciation expense	-	-	-	-	-	66,451	-	66,451	66,451
Total Expenses	\$ 392,292	\$ 57,523	\$ 76,477	\$ 510	\$ 526,802	\$ 183,938	\$ 250,226	\$ 434,164	\$ 960,966

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2021

Silver Lake Senior Housing Corporation:

	Program Services				Supporting Services			Total Expenses	
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	442	-	442	442
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	10,806	-	10,806	10,806
Telephone	-	-	-	-	-	615	-	615	615
Professional services	-	-	-	-	-	4,546	-	4,546	4,546
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	467	-	467	467
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	30,717	-	30,717	30,717
Repairs and maintenance	-	-	-	-	-	43,635	-	43,635	43,635
Management fees	-	-	-	-	-	26,400	-	26,400	26,400
Interest expense	-	-	-	-	-	5,287	-	5,287	5,287
Payments in lieu of real estate taxes	-	-	-	-	-	15,029	-	15,029	15,029
Total Expenses Before Depreciation	-	-	-	-	-	137,944	-	137,944	137,944
Depreciation expense	-	-	-	-	-	46,900	-	46,900	46,900
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,844	\$ -	\$ 184,844	\$ 184,844

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2021

Eliminations:

	Program Services				Supporting Services			Total Expenses	
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-	-	-
Management fees	-	-	-	-	-	(26,400)	-	(26,400)	(26,400)
Interest expense	-	-	-	-	-	-	-	-	-
Payments in lieu of real estate taxes	-	-	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	-	(26,400)	-	(26,400)	(26,400)
Depreciation expense	-	-	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,400)	\$ -	\$ (26,400)	\$ (26,400)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2021

Consolidated Totals:

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 227,883	\$ 28,300	\$ 46,246	\$ -	\$ 302,429	\$ 62,642	\$ 166,963	\$ 229,605	\$ 532,034
Payroll taxes	18,003	2,342	3,663	-	24,008	4,549	12,801	17,350	41,358
Employee benefits	21,556	3,136	13,936	-	38,628	13,644	21,962	35,606	74,234
Total Salaries and Related Expenses	267,442	33,778	63,845	-	365,065	80,835	201,726	282,561	647,626
Food	47,523	-	-	-	47,523	-	-	-	47,523
Direct program expenses	26,705	13,337	6,119	-	46,161	-	14,884	14,884	61,045
Travel	27	-	-	-	27	442	-	442	469
Conferences and training	831	145	-	-	976	25	-	25	1,001
Insurance	6,922	2,457	2,457	-	11,836	14,371	2,592	16,963	28,799
Telephone	906	296	296	-	1,498	1,363	296	1,659	3,157
Professional services	4,871	1,300	1,300	-	7,471	5,846	22,100	27,946	35,417
Postage	195	6	-	-	201	419	57	476	677
Office expenses	5,459	1,044	2,460	510	9,473	2,651	4,005	6,656	16,129
Public relations/communications	1,409	280	-	-	1,689	-	4,455	4,455	6,144
Special events	-	-	-	-	-	-	111	111	111
Utilities	14,236	1,893	-	-	16,129	33,986	-	33,986	50,115
Repairs and maintenance	15,766	2,987	-	-	18,753	61,150	-	61,150	79,903
Foundation and investment expenses	-	-	-	-	-	7,627	-	7,627	7,627
Interest expense	-	-	-	-	-	5,287	-	5,287	5,287
Payments in lieu of real estate taxes	-	-	-	-	-	15,029	-	15,029	15,029
Total Expenses Before Depreciation	392,292	57,523	76,477	510	526,802	229,031	250,226	479,257	1,006,059
Depreciation expense	-	-	-	-	-	113,351	-	113,351	113,351
Total Expenses	\$ 392,292	\$ 57,523	\$ 76,477	\$ 510	\$ 526,802	\$ 342,382	\$ 250,226	\$ 592,608	\$ 1,119,410

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

Gibson Center for Senior Services, Inc.:

	Program Services				Total Program Services	Supporting Services		Total Supporting Services	Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising		
Salaries and wages	\$ 226,338	\$ 45,380	\$ 47,695	\$ -	\$ 319,413	\$ 68,019	\$ 125,261	\$ 193,280	\$ 512,693
Payroll taxes	16,646	3,224	3,404	-	23,274	4,347	9,131	13,478	36,752
Employee benefits	19,008	1,801	12,343	-	33,152	13,096	16,568	29,664	62,816
Total Salaries and Related Expenses	261,992	50,405	63,442	-	375,839	85,462	150,960	236,422	612,261
Food	58,041	-	-	-	58,041	-	-	-	58,041
Direct program expenses	24,062	15,552	37,299	121	77,034	285	19,567	19,852	96,886
Travel	454	106	-	-	560	161	345	506	1,066
Conferences and training	1,235	125	-	-	1,360	-	25	25	1,385
Insurance	7,168	2,549	2,549	1,863	14,129	3,677	2,661	6,338	20,467
Telephone	784	256	256	-	1,296	368	361	729	2,025
Professional services	5,654	1,602	4,602	-	11,858	1,602	20,802	22,404	34,262
Postage	230	-	-	-	230	480	194	674	904
Office expenses	4,602	1,226	1,272	3,273	10,373	1,979	4,321	6,300	16,673
Public relations/communications	371	1,066	28	433	1,898	-	405	405	2,303
Special events	-	-	-	-	-	-	703	703	703
Utilities	18,903	2,098	-	-	21,001	3,656	-	3,656	24,657
Repairs and maintenance	21,413	3,293	-	-	24,706	19,096	-	19,096	43,802
Foundation and investment expenses	-	-	-	-	-	7,763	-	7,763	7,763
Total Expenses Before Depreciation	404,909	78,278	109,448	5,690	598,325	124,529	200,344	324,873	923,198
Depreciation expense	-	-	-	-	-	62,127	-	62,127	62,127
Total Expenses	\$ 404,909	\$ 78,278	\$ 109,448	\$ 5,690	\$ 598,325	\$ 186,656	\$ 200,344	\$ 387,000	\$ 985,325

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2020

Silver Lake Senior Housing Corporation:

	Program Services				Supporting Services				Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	457	-	457	457
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	10,507	-	10,507	10,507
Telephone	-	-	-	-	-	545	-	545	545
Professional services	-	-	-	-	-	5,730	-	5,730	5,730
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	542	-	542	542
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	42,560	-	42,560	42,560
Repairs and maintenance	-	-	-	-	-	46,711	-	46,711	46,711
Management fees	-	-	-	-	-	24,600	-	24,600	24,600
Interest expense	-	-	-	-	-	6,287	-	6,287	6,287
Payments in lieu of real estate taxes	-	-	-	-	-	15,113	-	15,113	15,113
Total Expenses Before Depreciation	-	-	-	-	-	153,052	-	153,052	153,052
Depreciation expense	-	-	-	-	-	46,646	-	46,646	46,646
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,698	\$ -	\$ 199,698	\$ 199,698

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2020

Eliminations:

	Program Services				Supporting Services			Total Expenses	
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-	-	-
Management fees	-	-	-	-	-	(24,600)	-	(24,600)	(24,600)
Interest expense	-	-	-	-	-	-	-	-	-
Payments in lieu of real estate taxes	-	-	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	-	(24,600)	-	(24,600)	(24,600)
Depreciation expense	-	-	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,600)	\$ -	\$ (24,600)	\$ (24,600)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2020

Consolidated Totals:

	Program Services				Total Program Services	Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Home-share		Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 226,338	\$ 45,380	\$ 47,695	\$ -	\$ 319,413	\$ 68,019	\$ 125,261	\$ 193,280	\$ 512,693
Payroll taxes	16,646	3,224	3,404	-	23,274	4,347	9,131	13,478	36,752
Employee benefits	19,008	1,801	12,343	-	33,152	13,096	16,568	29,664	62,816
Total Salaries and Related Expenses	261,992	50,405	63,442	-	375,839	85,462	150,960	236,422	612,261
Food	58,041	-	-	-	58,041	-	-	-	58,041
Direct program expenses	24,062	15,552	37,299	121	77,034	285	19,567	19,852	96,886
Travel	454	106	-	-	560	618	345	963	1,523
Conferences and training	1,235	125	-	-	1,360	-	25	25	1,385
Insurance	7,168	2,549	2,549	1,863	14,129	14,184	2,661	16,845	30,974
Telephone	784	256	256	-	1,296	913	361	1,274	2,570
Professional services	5,654	1,602	4,602	-	11,858	7,332	20,802	28,134	39,992
Postage	230	-	-	-	230	480	194	674	904
Office expenses	4,602	1,226	1,272	3,273	10,373	2,521	4,321	6,842	17,215
Public relations/communications	371	1,066	28	433	1,898	-	405	405	2,303
Special events	-	-	-	-	-	-	703	703	703
Utilities	18,903	2,098	-	-	21,001	46,216	-	46,216	67,217
Repairs and maintenance	21,413	3,293	-	-	24,706	65,807	-	65,807	90,513
Foundation and investment expenses	-	-	-	-	-	7,763	-	7,763	7,763
Interest expense	-	-	-	-	-	6,287	-	6,287	6,287
Payments in lieu of real estate taxes	-	-	-	-	-	15,113	-	15,113	15,113
Total Expenses Before Depreciation	404,909	78,278	109,448	5,690	598,325	252,981	200,344	453,325	1,051,650
Depreciation expense	-	-	-	-	-	108,773	-	108,773	108,773
Total Expenses	\$ 404,909	\$ 78,278	\$ 109,448	\$ 5,690	\$ 598,325	\$ 361,754	\$ 200,344	\$ 562,098	\$ 1,160,423

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2021**

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	\$ 703,805			\$ 703,805
Interest income received	2,436	\$ 189		2,625
Other income received	133,313	193,790		327,103
Management fees received from affiliate	26,400		\$ (26,400)	-
Cash paid to employees	(526,999)			(526,999)
Cash paid to suppliers	(395,965)	(90,947)		(486,912)
Payments in lieu of tax		(15,029)		(15,029)
Interest paid		(5,287)		(5,287)
Cash paid for management fees to affiliate		(26,400)	26,400	-
Net Cash Provided (Used) by Operating Activities	<u>(57,010)</u>	<u>56,316</u>	<u>-</u>	<u>(694)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	34,075			34,075
Proceeds from sale of property and equipment	5,725			5,725
Purchases of investments	(2,430)			(2,430)
Purchases of property and equipment	(82,271)	(20,640)		(102,911)
Net Cash Used for Investing Activities	<u>(44,901)</u>	<u>(20,640)</u>	<u>-</u>	<u>(65,541)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from SBA note payable	102,000			102,000
Payments on mortgage note payable		(17,849)		(17,849)
Net Cash Provided (Used) by Financing Activities	<u>102,000</u>	<u>(17,849)</u>	<u>-</u>	<u>84,151</u>
NET INCREASE IN CASH AND EQUIVALENTS	89	17,827	-	17,916
CASH AND EQUIVALENTS, July 1	<u>281,699</u>	<u>57,605</u>	<u>-</u>	<u>339,304</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 281,788</u>	<u>\$ 75,432</u>	<u>\$ -</u>	<u>\$ 357,220</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net increase in value of restricted funds held by NHCF	<u>\$ 249,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 249,941</u>
Net book value of disposed property and equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Forgiveness of SBA note payable	<u>\$ 111,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,000</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2020**

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	\$ 821,144			\$ 821,144
Interest income received	3,210	\$ 377		3,587
Other income received	180,122	181,153		361,275
Management fees received from affiliate	24,600		\$ (24,600)	-
Cash paid to employees	(512,030)			(512,030)
Cash paid to suppliers	(418,943)	(105,705)		(524,648)
Payments in lieu of tax		(15,113)		(15,113)
Interest paid		(6,287)		(6,287)
Cash paid for management fees to affiliate		(24,600)	24,600	-
Net Cash Provided by Operating Activities	<u>98,103</u>	<u>29,825</u>	<u>-</u>	<u>127,928</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	29,963			29,963
Purchases of investments	(3,188)			(3,188)
Purchases of property and equipment	(34,641)	(16,652)		(51,293)
Net Cash Used for Investing Activities	<u>(7,866)</u>	<u>(16,652)</u>	<u>-</u>	<u>(24,518)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from SBA note payable	111,000			111,000
Payments on mortgage note payable		(16,850)		(16,850)
Net Cash Provided (Used) by Financing Activities	<u>111,000</u>	<u>(16,850)</u>	<u>-</u>	<u>94,150</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	201,237	(3,677)	-	197,560
CASH AND EQUIVALENTS, July 1	<u>80,462</u>	<u>61,282</u>	<u>-</u>	<u>141,744</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 281,699</u>	<u>\$ 57,605</u>	<u>\$ -</u>	<u>\$ 339,304</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net decrease in value of restricted funds held by NHCF	\$ (6,574)	\$ -	\$ -	\$ (6,574)
Net book value of disposed property and equipment	\$ -	\$ -	\$ -	\$ -

Gibson Center for Senior Services, Inc.
Board of Directors

Ele	Border
Barb W.	Campbell
Barbara A.	Campbell
Brian	Coffey
Kelly	Drew
Caleb	Gilbert
John	Hogue
Joan	Kenney
Fawn	Langerman
Leslie	Leonard
David	Smolen
Jim	Umberger
Joanne	Warren
Courtney	Wrigley

Marianne Jackson, MD, MPH – Resume 2021

Present Address

[Redacted Address]

Education	The University of North Carolina at Chapel Hill Department of Health Policy and Management	Chapel Hill, NC MPH, 2010
	Duke University Medical School Honors – AOA Medical Society – 1976	Durham, NC MD, 1977
	Duke University Graduate School of Physical Therapy	Durham, NC MSPT, 1974
	Duke University Bachelors of Arts in Religion – August 1972	Durham, NC

Internship and Residency - Obstetrics and Gynecology	Oregon Health Sciences University -PGY 1-2 1979-81 University of Washington PGY 3-4 1981-83	Portland, OR Seattle, WA
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Clinical and Professional Experience

2021- 2010-2015	Executive Director Gibson Center for Senior Services Senior Management Engineer Dept. Performance Improvement and Patient Safety, UNCH Quality Coordinator for ACOS Cancer Certification Committee	N. Conway, NH Chapel Hill, NC Raleigh, NC
June-Dec 2009	MPH Internship	Lean Healthcare, IES, NCSU
2003-2008	Active Staff Ob-Gyn	Coos Co. Family Health Services, FQHC
2004-2008	Active Staff Ob-Gyn	Saco River Medical Group
2004-2010	Locum Tenens Ob-Gyn	CompHealth
1984-2003	Founder	Carriage House Ob-Gyn
1984-2003	Active Staff Ob-Gyn	Memorial Hospital

Convenor, AARP MWV Age-Friendly Community	N. Conway, NH
Director of HomeShare MWV – Gibson	N. Conway, NH
Tin Mountain Energy Team	Albany, NH
Member NH Healthcare Decisions Coalition, Foundation for Healthy Communities	Concord, NH
Member Carroll County Coalition for Public Health, Aging in Place committee	Ossipee, NH

Lean Healthcare and Quality Improvement Leadership 2009 to 2014
At UNCH with Adult Oncology, Radiation Oncology, GI Procedures, VIR; At NC State IES Community Health Center Collaborative.

I taught, mentored, and facilitated teams that implement Lean Healthcare methods for improvements in clinic patient flow, operations efficiency, provider productivity and patient safety. Results included 50% reductions in patient waits, 60% reduction in nurse time, development of standardized work and implementation of safety rounds and incident reporting. I promoted physician engagement through alignment of organizational Pillars with service line goals for improvement and growth.

KENNETH KASLOW



Administration Director: Gibson Center for Senior Services, Inc. N.Conway, NH 5/97-present
Non-profit providing congregate and home delivered meals, transportation and educational programs to elderly and disabled.

- ◆ Hire, evaluate and supervise department heads.
- ◆ Responsible for payroll, taxes, benefits, workers comp and personnel files.
- ◆ Account Receivable, Payable, general ledger, banking, cash control, and financial statements.
- ◆ Budget development and management
- ◆ Maintain compliance with and statistical tracking of federal and state contracts.
- ◆ On site coordinator of computer hardware and software troubleshooting and training.
- ◆ Responsible for daily operation of all programs, communications systems, buildings and grounds, and tenant issues.

Accountant/Financial Manager: Attitash Mountain Service Co. N. Conway, NH 2/96-5/97
Property maintenance, time-share, hotel, restaurant/bar, real estate and public storage company.

- ◆ Supervise Accounts payable, Receivable and Payroll.
- ◆ Prepare departmental (14) and consolidated financial statements.
- ◆ Work with managers to prepare and maintain budgets.
- ◆ Balance and maintain all general ledger accounts.
- ◆ Act as financial consultant for managers.
- ◆ Design and implement cost saving and streamlining procedures.
- ◆ Monitor and manage cash flow.
- ◆ Perform employee performance reviews

Controller: Christmas Farm Inn, Inc. Jackson NH 6/85-2/96
35-room inn, 3 bars, 75-seat banquet facility, two 65-seat restaurants and a convenience store.

- ◆ Multi-division/department general ledger and financial statements.
- ◆ Budgeting, cash flow, sales and occupancy analysis.
- ◆ Providing financial information, analysis and support to managers.
- ◆ Night audit and analysis of general expense accounts.
- ◆ Accounts receivable and payable, payroll and fringe benefit administration.
- ◆ Purchase and supervise operation of all office equipment.
- ◆ Purchase and administer all business insurance policies.

Front Desk: Christmas Farm Inn, Inc. Jackson NH 10/84- 5/85

Assistant Manager: Salem Inn Salem NH 5/80 - 9/84
Supervised daily operation of independent commercial full service 120-room hotel.

- ◆ Hiring, scheduling and supervision of employees.
- ◆ Reducing food and beverage costs.
- ◆ Food, beverage and supply purchasing.
- ◆ Assisted with accounts payable, payroll, and banquet sales.
- ◆ Daily sales reports and bank deposits.

Computer Experience: RDP, MAS 90, Excel, Lotus 123, Word, Access, Data Ease, Publisher, One Write Plus, QuickBooks.
Numerous Sharp, Sweda and NCR mechanical and computerized register systems. Basic experience as a network administrator.

Education: BS Hotel/Restaurant Management from New Hampshire College, 1980.

Professional: Notary Public - My commission expires September 3, 2013.
Sampling Agent/Representative-Transient non-community NH water system 12/91-2/96.

Becky Gargan

North Conway, New Hampshire, United States



Summary

Dynamic and motivated professional with a proven record of generating and building relationships, managing staff from on-boarding to promotion, designing service strategies, and coaching individuals and team members to success. Dependable and organized team leader exhibiting exceptional communication skills, skilled at making critical decisions during challenges.

Experience

Nutrition/Senior Services Director

Gibson Center For Senior Svc

Apr 2019 - Present (3 years +)

- Monitor food preparation methods, portion sizes, and garnishing and presentation of food to ensure that food is prepared and presented in an appealing manner.
- investigate and resolve complaints regarding food quality, service, or accommodations.
- Oversee all facets of client interaction from intake to goal completion
- Identify and engage with potential clients to develop plans to meet their future wants/needs.
- Manage and maintain stable of 35+ volunteers for meals on wheels and nutrition services program
- Work closely with outside agencies to ensure compliance with all state and federal guidelines.
- Ensure department is prepared for internal and external audits through analysis/preparation.
- Participate in menu planning, substitution list, therapeutic diets and industry trends.
- Manage and provide ongoing education for all.Meals on Wheels clients in regards to appropriate nutrition for seniors. .
- Identify and implement new software specifically created for Meals on Wheels programs- creating a seamless transfer of data from old to new systems.
- Daily review of documentation to insure accurate claim submission and optimal reimbursement

Campaign Volunteer

Cory Booker 2020

Jan 2019 - Feb 2020 (1 year 2 months)

- Identified supporters, recruited volunteers, helped with fundraising efforts.
- Prepared items for direct mail marketing programs Data organization and entry regarding information garnered from phone banking and canvassing.
- Made phone calls, walked door to door, walked in the parades, handed out papers.
- Participated in campaign coordination meetings, canvassed through the downtown and student living areas.
- Volunteered canvassing and phone banking.
- Volunteered in a phone bank talking to hundreds of constituents a day.
- Called voters to inform them about the issues for the presidential primary.

Team Leader

Northern Human Services

Nov 2014 - Apr 2019 (4 years 6 months)

- Currently involved in significant data collection and reporting, in both written and verbal formats.
- exceptional interpersonal skills, both oral and written communication, planning & problem solving.
- Proficiency with computer systems and software including Microsoft Excel, Outlook and Word.
- Supervision of approximately 15 employees in the Community Participation Services program at the present time.
- Substantial and active oversight of employees' schedules, billing and documentation, to ensure compliance with state and federal regulations
- Comfortable with hiring, training and terminating employees and maintain full understanding of the disciplinary process.
- Interaction with community partners, including law enforcement, courts, guardians, BEAS, DCYF, hospitals, TCCAP and any/all other entities who intersect with our clients.
- Ability to facilitate staff meetings, including developing agendas and managing the flow of the discussion.
- Close and collaborative working relationship with all other human services programs, including residential and vendor programs as well as mental health services.
- Represent the Community Participation Services program at internal agency meetings, as well as those externally with TCCAP and Office of Public Guardian

Residential Advisor

North Country Independent Living

Dec 2012 - Nov 2014 (2 years)

Assisted residents with personal care needs

Assisted residents with social care needs, ie budgeting, and social skills

Linked residents to local community supports

Ensured documentation of daily activities were completed in timely manner

Provided transportation, assistance and companionship to clients.

Established and maintained therapeutic relationships with residents

Taught basic household tasks such as laundry, dusting, washing dishes and vacuuming to foster independence in clients

Facilitated games and other activities to engage clients in appropriate peer to peer interactions

Camp Assistant

YMCA Camp Belknap

Jun 2012 - Aug 2012 (3 months)

Enforced camp rules and regulations to guide conduct, maintain discipline, and safeguard health of campers.

Maintained and restocked inventory of Camp store

Handled receiving and distribution of products

Helped campers with inquiries – provide advice, styling tips and product knowledge

Effectively processed stock inventories

Provided general office support and general office cleaning

Determined the needs of callers, provided basic information and took messages

Assisted in check-in and check-out of 300 plus campers bi-weekly

Other duties as assigned

One on One Special Education Aide

Gov. Wentworth School District (Crescent Lake Elementary)

Sep 2011 - Apr 2012 (8 months)

- Assisted student with personal needs (e.g., eating, dressing, positioning, lifting/carrying,
- Assisted student with personal care (e.g., bathing/cleansing, grooming, toileting)
- Assisted student in using adaptive equipment or devices. (ATEK Personal Communication Device)
- Facilitated appropriate peer interactions and social skills
- Intervened in positive ways to support & encourage relationships between students with & without disabilities
- Developed positive working relationships with school personnel and students' family
- Provided material adaptation: modified written materials and equipment to meet student needs
- Assured that IEP procedures and modifications are implemented
- Guaranteed implementation of the Behavior Intervention Plan part of the IEP
- Provided behavior supports and shaping as needed
- Wrote social stories to describe and clarify social situations for student
- Produced accurate and up-to-date records and reports as required.
- Met weekly with students family at students home to implement behavior plan and home training skills

Rehabilitation Specialist

Lakeview Specialty Hospital and Rehabilitation

Jul 2010 - Mar 2012 (1 year 9 months)

- Provided assistance and treatment to residents in the adult or youth program.
- Helped insure active participation in programming
- Provided education, assistance, supervision, safety, and behavior management for the client population
- Established and maintained a ongoing therapeutic relationship with program participants and modeled appropriate interpersonal relationships
- Planned outing and community integration groups as recommended by resident behavior plans
- Documented behaviors and noted other issues as necessary
- Assisted clients with personal care and needs on a daily basis (e.g. bathing, toileting, eating, dressing, and grooming)
- Followed behavior plans/protocol and provided shaping cues as needed

Recovery Specialist

Telecare

Mar 2008 - May 2010 (2 years 3 months)

- Established and maintained a therapeutic relationship with residents and acted as a role model in maintaining a hopeful and positive attitude with regards to coping with the issues surrounding a mental illness diagnosis
- Documented resident activities of daily living, response to interventions and significant behavior changes as appropriate
- Completed assessment activities such as; admission documentation, resident reviews, resident care plans
- Demonstrated the ability to recognize changes in milieu and make modifications in care giving methods
- Ran several teaching groups weekly on activities of daily living to include; cooking, budgeting, meal planning

Provided safe, effective and efficient implementation of direct care techniques in accordance with established policies, procedures and standards of care



Special Operations Support

TD Ameritrade

Jan 2007 - Sep 2007 (9 months)

- Validated over 1500 images for Image Conversion from Legacy to new Imaging/Workflow system following a 40 point checklist with a high degree of accuracy.
- Created multiple reports detailing progress of image validation
- Monitored server activity on servers affecting over 1500 active users
- Contributed to drawdown of legacy image storage software and rollout of new Web-Based Imaging and Workflow system
- Communicated issues to Supervisor as necessary and assisted with analysis of said issues.



Support Staff/Billing associate

Lutheran Family Services

Oct 2005 - Jan 2007 (1 year 4 months)

- Greeted Agency clients and visitors with dignity and respect and provided designated information to clients and visitors.
- Received and handled all incoming phone calls and determined the needs of callers, provided basic information about the agency's services, and took messages and scheduled appointments as necessary
- Sought clarification and information as needed to respond to questions and requests regarding other Agency locations or programs.
- Provided general office maintenance support; i.e. created letters, memos, reports and other documents using established business formats.
- Provided support to supervisor, Regional Director, and program supervisors as requested.
- Kept all client names, information and other Agency business confidential.
- Guarded client confidentiality in waiting areas, during phone contact and in handling of records.
- Ensured that all office and record security procedures are followed



Internet Administrator

MWR Internet Services

Apr 2004 - Jul 2005 (1 year 4 months)

- Maintained inventory of equipment for ADSL Internet connections.
- Managed student summer hire staff and trained in computer applications and internet administration, as well as provided direction and assistance to colleague working towards common goal
- Wrote and revised Standard Operating Procedures as new systems were introduced and developed customer-oriented installations manuals
- Fielded telephone calls to assist computer users encountering problems and investigated customer complaints about merchandise, service, billing.
- Ensured that standards for quality and quantity of work were met.
- Administered all accounts, which involves entering all information, billing and troubleshooting and maintained billing records and produced reports for accounting team.
- Recommended changes in programs, routines and quality control standards to improve operating efficiency and customer satisfaction.



Help Desk Technicians

General Dynamics

Sep 2002 - Oct 2003 (1 year 2 months)

- Installed, modified and made minor repairs to microcomputer hardware and software systems, monitors, keyboards, printers and disk drives.
- Loaded specified software packages, such as operating systems, word processing and spreadsheet programs into computer.
- Observed system functions to verify correct system operation.
- Answered client inquiries in person and via telephone concerning systems operation.
- Diagnosed system hardware, software and operator problems, and recommended and performed minor remedial actions in order to correct problems based on knowledge of system operation, i.e. replaced defective or inadequate software packages or referred major hardware problems to service personnel for correction



Missile Warning Computer Center Operator

United States Air Force

Sep 1997 - Sep 2001 (4 years 1 month)

- Supported users such as National Military Command Center and US Strategic Command and the Chairman, Joint Chiefs of Staff on the Integrated Tactical Warning and Attack Assessment (ITW/AA) Network.
- Configured long-haul communications circuits carrying Missile Warning data in support of North American Air Defense Command.
- Ensured 100 percent data circuit availability with minimal outages and errors by constantly monitoring and troubleshooting thirteen interconnected missile-warning systems.
- Performed over twenty successful operational control mission handovers to 21 Space Wing-- Directed crew members, technical controllers and supplied other agencies with the necessary information to pass the primary mission back and forth, resulting in no loss of critical missile warning data.
- Gained working experience with reconfiguring nodes and ITW/AA network, Virtual Memory System (VMS), Windows NT, Sun Solaris, FACIT

Education



Ohio Christian University

Bachelor's degree, Non-Profit/Public/Organizational Management
2015 - 2018



Vilseck American High School

Diploma
1993 - 1997

Licenses & Certifications



A+ Certification

Skills

Gibson Center for Senior Services, Inc.
Fye 6/30/2023 and fye 6/3/2024 combined
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Marianne Jackson	Executive Director	\$22,792
Kenneth Kaslow	Administration Director	\$22,202
Rebecca Gargan	Nutrition Director	\$78,988

Subject: RFA-2023-BEAS-04-BEASN-03 (BEAS Nutrition Services)

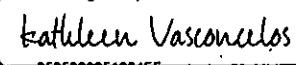
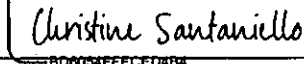
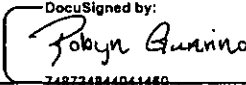
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

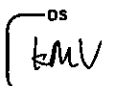
AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Grafton County Senior Citizens Council, Inc.		1.4 Contractor Address 10 Campbell Street P.O. Box 433 Lebanon, NH 03766	
1.5 Contractor Phone Number (603) 448-4897	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$2,250,800.74
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/7/2022		1.12 Name and Title of Contractor Signatory Kathleen Vasconcelos Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 6/8/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello State Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/8/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 6/7/2022

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

KMV

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.

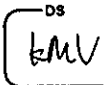
20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

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.

Contractor Initials 
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

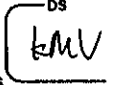
9.1. Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials 
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT A

1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials 
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

EMV
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B


day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials


Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA, during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

EMV
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service, ^{except}

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

 KMV
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.

1.11. Adult Protection Services

- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
- 1.11.3. The Contractor shall inform the referring Adult Protection Services

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of ^{of} the

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

LMV

Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.

1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

EMV^{DS}

Date

6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
- 1.18.3.1.2. The number of meals served in the aggregate.
- 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
- 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.19. Performance Measures

- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
- 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
- 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
- 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

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

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{and all}

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

EMV
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

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**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

Date 6/7/2022

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
**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials 
Date 6/7/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services

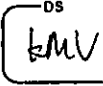
Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Grafton Sullivan	All (Grafton) Plainfield, NH (Sullivan)
Title III-C Congregate Meals	Grafton Sullivan	All (Grafton) Plainfield, NH (Sullivan)
Title XX Home Delivered Meals	Grafton Sullivan	All (Grafton) Plainfield, NH (Sullivan)
ARPA Home Delivered Meals	Grafton Sullivan	All (Grafton) Plainfield, NH (Sullivan)
ARPA Congregate Meals	Grafton Sullivan	All (Grafton) Plainfield, NH (Sullivan)

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials 
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 64.19% Federal funds,
 - 1.1.1. 21.03% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 7.22% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 16.8% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 7.81% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA# 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 11.33% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 35.81% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials 
Date 6/7/2022

New Hampshire Department of Health and Human Services
BEAS Nutrition Services

EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-03

Grafton County Senior Citizens Council, Inc.

Contractor Initials

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Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

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- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.


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Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	48,639	\$8.11	\$ 394,462.29
Title III-C Congregate Meals	Per Meal	20,026	\$8.11	\$ 162,410.86
Title XX Home Delivered Meals	Per Meal	38,852	\$8.11	\$ 315,089.72
ARPA Home Delivered Meals	Per Meal	12,750	\$8.11	\$ 103,402.50
ARPA Congregate Meals	Per Meal	18,500	\$8.11	\$ 150,035.00
Totals		138,767		\$ 1,125,400.37

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	48,639	\$8.11	\$ 394,462.29
Title III-C Congregate Meals	Per Meal	20,026	\$8.11	\$ 162,410.86
Title XX Home Delievered Meals	Per Meal	38,852	\$8.11	\$ 315,089.72
ARPA Home Delievered Meals	Per Meal	12,750	\$8.11	\$ 103,402.50
ARPA Congregate Meals	Per Meal	18,500	\$8.11	\$ 150,035.00
Totals		138,767		\$ 1,125,400.37
			Total Award	\$ 2,250,800.74


 Contractor Initials: kmv
 Date: 6/7/2022



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

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New Hampshire Department of Health and Human Services
Exhibit D

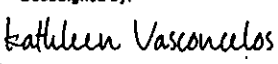
- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted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

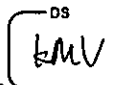
Place of Performance (street address, city, county, state, zip code) (list each location)

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

Vendor Name: Grafton County Senior Citizens Council

6/7/2022
Date

DocuSigned by:

 Name: Kathleen Vasconcelos
 Title: Executive Director

Vendor Initials 
 Date 6/7/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

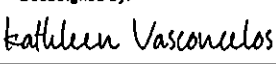
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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


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

Vendor Name: Grafton County Senior Citizens Council

6/7/2022

Date

DocuSigned by:

 Name: Kathleen vasconcelos
 Title: Executive Director

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 Vendor Initials
 Date 6/7/2022



**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

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New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Grafton County Senior Citizens Council

6/7/2022
Date

DocuSigned by:
Kathleen Vasconcelos
Name: Kathleen Vasconcelos
Title: Executive Director

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Contractor Initials
Date 6/7/2022



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

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

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

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Grafton County Senior Citizens Council

6/7/2022

Date

DocuSigned by:

Kathleen Vasconcelos

Name: Kathleen Vasconcelos

Title: Executive Director

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Grafton County Senior Citizens Council

6/7/2022

Date

DocuSigned by:
Kathleen Vasconcelos
Name: Kathleen Vasconcelos
Title: Executive Director

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Contractor Initials
Date 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

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Contractor Initials

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6/7/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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Contractor Initials

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Date 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) **Obligations of Covered Entity**

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

(5) **Termination for Cause**

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

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. **Data Ownership.** The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. **Interpretation.** The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule. KMV

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

Contractor Initials

Date 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services

Grafton County Senior Citizens Council

The State by:

Name of the Contractor

Christine Santaniello

Kathleen Vasconcelos

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Kathleen Vasconcelos

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/8/2022

6/7/2022

Date

Date

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Contractor Initials

6/7/2022
Date



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

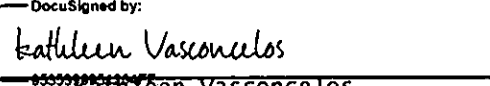
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees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


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

Contractor Name: Grafton County Senior Citizens Council

6/7/2022

Date

DocuSigned by:

 Name: Kathleen Vasconcelos
 Title: Executive Director

Contractor Initials 
 Date 6/7/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 028411510

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

X NO YES

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

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

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

NO YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

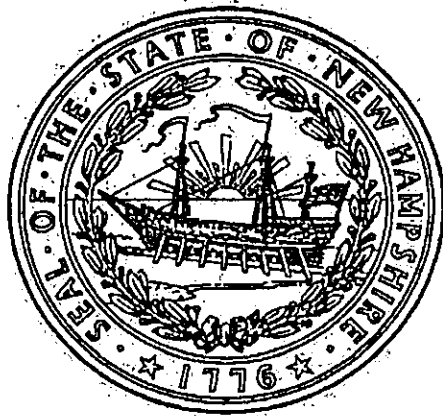
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. 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: 65677

Certificate Number: 0005744964



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.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, ROBERT B. MUIH, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Stafford County Senior Citizens Council, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on July 24, 2018, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Kathleen Vasconcelos, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of SCSCE, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: MAY 10, 2022

Robert B. Muir
Signature of Elected Officer
Name: ROBERT B. MUIH
Title: Board President



GRAFCOU-01

CHENDERSON

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/7/2021

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

PRODUCER Kinney Pike Insurance Inc. 1011 North Main Street, Suite 4 White River Junction, VT 05001	CONTACT NAME: PHONE (A/C, No, Ext): (802) 295-3329		FAX (A/C, No): (802) 295-7701
	E-MAIL ADDRESS:		
INSURED Grafton County Senior Citizens PO Box 433 Lebanon, NH 03766	INSURER(S) AFFORDING COVERAGE		NAIC # :
	INSURER A : Massachusetts Bay Ins Co		22306
	INSURER B : Citizens Ins. Co. of America		31534
	INSURER C : Hanover Insurance Company		22292
	INSURER D : Wesco Insurance Company		25011
	INSURER E :		
INSURER F :			

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			ZDV8862911	10/25/2021	10/25/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 EMPLOYEE BENEFIT \$ 3,000,000
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			ABV8808402-11	10/25/2021	10/25/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			UHV8882696	10/25/2021	10/25/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) <input checked="" type="checkbox"/> Y <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below			WWC3555017	11/13/2021	11/13/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Statutory Coverage applies in NH & FL. Robert Muh, Flora Meyer and Lawrence Kelly are Excluded Officers.

CERTIFICATE HOLDER

CANCELLATION

State of NH Dept. of Health & Human Services 129 Pleasant Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

Appendix 12. Mission Statement

GCSCC's purpose is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities living in our communities.

GRAFTON COUNTY SENIOR
CITIZENS COUNCIL, INC.

FINANCIAL STATEMENTS
September 30, 2020 and 2019

SINGLE AUDIT REPORTS
September 30, 2020

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position, September 30, 2020 With Comparative Totals for September 30, 2019	3
Statement of Activities, Year Ended September 30, 2020 With Comparative Totals for the Year Ended September 30, 2019	4
Statement of Functional Expenses for the Year Ended September 30, 2020 With Comparative Totals for the Year Ended September 30, 2019	5
Statements of Cash Flows	6
Notes to Financial Statements	7-16
GOVERNMENT AUDITING STANDARDS AND SINGLE AUDIT ACT REPORTS AND SCHEDULES	
INDEPENDENT AUDITOR'S REPORT on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17-18
INDEPENDENT AUDITOR'S REPORT on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	19-20
Schedule of Findings and Questioned Costs	
Section I – Summary of Auditor's Results	21
Section II – Financial Statement Findings – None	21
Section III – Federal Award Findings and Questioned Costs – None	21
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020 and the related statement of activities and changes in net assets, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grafton County Senior Citizens Council, Inc. as of September 30, 2020 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 Grafton County Senior Citizens Council, Inc.'s 2019 financial statements; and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 21, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2021, on our consideration of Grafton County Senior Citizens Council, 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 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 Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
May 12, 2021

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENT OF FINANCIAL POSITION
 September 30, 2020 With Comparative Totals for September 30, 2019
 See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2020	Total 2019
CURRENT ASSETS				
Cash and cash equivalents	\$ 551,662	\$ 25,252	\$ 576,914	\$ 259,239
Investments	245,838	-	245,838	232,350
Accounts receivable	4,737	-	4,737	4,752
Grants receivable	201,727	-	201,727	273,393
Inventories	25,815	-	25,815	23,145
Prepaid expenses	11,130	-	11,130	16,292
Deposits	16,760	-	16,760	-
	<u>1,057,669</u>	<u>25,252</u>	<u>1,082,921</u>	<u>809,171</u>
LAND, BUILDING AND EQUIPMENT, at cost				
Land, buildings and improvements	3,230,816	-	3,230,816	3,223,595
Equipment	253,244	-	253,244	234,246
Vehicles	707,649	-	707,649	637,947
	<u>4,191,709</u>	<u>-</u>	<u>4,191,709</u>	<u>4,095,788</u>
Accumulated depreciation	(2,065,539)	-	(2,065,539)	(1,913,176)
	<u>2,126,170</u>	<u>-</u>	<u>2,126,170</u>	<u>2,182,612</u>
LONG-TERM ASSETS				
Investments, Endowment	99,288	211,360	310,648	314,064
	<u>99,288</u>	<u>211,360</u>	<u>310,648</u>	<u>314,064</u>
Total Assets	<u>\$3,283,127</u>	<u>\$ 236,612</u>	<u>\$3,519,739</u>	<u>\$3,305,847</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 32,821	\$ -	\$ 32,821	\$ 75,563
Accrued expenses	133,069	-	133,069	126,243
Line of credit	-	-	-	157,000
Security deposits	325	-	325	325
	<u>166,215</u>	<u>-</u>	<u>166,215</u>	<u>359,131</u>
OTHER LIABILITIES				
SBA Payroll Protection Program loan	359,800	-	359,800	-
	<u>359,800</u>	<u>-</u>	<u>359,800</u>	<u>-</u>
NET ASSETS				
Without donor restriction:				
Operating	285,816	-	285,816	204,904
Board designated	345,126	-	345,126	334,420
Investment in fixed assets	2,126,170	-	2,126,170	2,182,612
	<u>2,757,112</u>	<u>-</u>	<u>2,757,112</u>	<u>2,721,936</u>
With donor restriction	-	236,612	236,612	224,780
	<u>2,757,112</u>	<u>236,612</u>	<u>2,993,724</u>	<u>2,946,716</u>
Total Liabilities and Net Assets	<u>\$3,283,127</u>	<u>\$ 236,612</u>	<u>\$3,519,739</u>	<u>\$3,305,847</u>

The notes to consolidated financial statements are an integral part of this statement.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENT OF ACTIVITIES
 Year Ended September 30, 2020
 With Comparative Totals For Year Ended September 30, 2019
 See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2020	Total 2019
SUPPORT, REVENUES AND GAINS				
Contributions:				
Local government agencies	\$ 381,434	\$ -	\$ 381,434	\$ 367,075
Senior center activities and fundraising	24,051	-	24,051	49,155
Program participant	174,870	-	174,870	236,220
General contributions and other	623,311	85,414	708,725	450,244
Contributions, non-cash	194,445	-	194,445	371,822
Special events	375	-	375	32,787
United Way agencies	-	17,668	17,668	32,293
Other Support:				
Rental income	14,932	-	14,932	19,601
Governmental programs and fees for contract services	2,156,324	-	2,156,324	2,306,212
	<u>3,569,742</u>	<u>103,082</u>	<u>3,672,824</u>	<u>3,865,409</u>
Investment revenues and gains:				
Interest income	795	-	795	-
Interest and dividends on investment and Endowment	8,127	5,247	13,374	22,406
Realized and unrealized gain on investments and Endowment, net of fees	9,312	4,974	14,286	11,660
	<u>18,234</u>	<u>10,221</u>	<u>28,455</u>	<u>34,066</u>
TOTAL SUPPORT, REVENUES AND GAINS	<u>3,587,976</u>	<u>113,303</u>	<u>3,701,279</u>	<u>3,899,475</u>
Net Assets Released From Donor Imposed Restrictions	<u>101,471</u>	<u>(101,471)</u>		
EXPENSES				
PROGRAM SERVICES				
Senior transportation	478,694	-	478,694	611,844
Nutrition programs	1,756,724	-	1,756,724	2,140,542
Social services programs	73,881	-	73,881	104,988
Service Link	372,975	-	372,975	395,546
RSVP programs	121,215	-	121,215	116,680
Senior center activities	34,812	-	34,812	71,019
	<u>2,838,301</u>	<u>-</u>	<u>2,838,301</u>	<u>3,440,618</u>
SUPPORTING SERVICES				
Management and general	734,373	-	734,373	515,503
Fundraising	81,597	-	81,597	57,279
	<u>815,970</u>	<u>-</u>	<u>815,970</u>	<u>572,782</u>
TOTAL EXPENSES	<u>3,654,271</u>	<u>-</u>	<u>3,654,271</u>	<u>4,013,400</u>
NET INCREASE (DECREASE) IN NET ASSETS	35,176	11,832	47,008	(113,925)
NET ASSETS, BEGINNING OF YEAR	<u>2,721,936</u>	<u>224,780</u>	<u>2,946,716</u>	<u>3,060,641</u>
NET ASSETS, END OF YEAR	<u>\$ 2,757,112</u>	<u>\$ 236,612</u>	<u>\$ 2,993,724</u>	<u>\$ 2,946,716</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ending September 30, 2020
 (With Comparative Totals for the Year Ended September 30, 2019)
 See Independent Auditor's Report

	PROGRAM SERVICES						SUPPORT		MEMORANDUM TOTALS		
	Senior Transportation	Nutrition	Social Services	Service Link	RSVP	Senior Activity	Total Program	Management and General	Fund Raising	2020	2019
Salaries and wages	\$ 242,000	\$ 729,711	\$ 56,026	\$ 260,268	\$ 82,646	\$ -	\$ 1,370,651	\$ 449,741	\$ 49,971	\$ 1,870,363	\$ 1,828,580
Payroll taxes	18,705	55,576	4,273	19,959	6,213	-	104,726	34,245	3,805	142,776	138,457
Fringe benefits	19,011	75,875	9,118	25,592	15,322	-	144,918	35,681	3,965	184,563	164,521
Travel	727	30,312	608	7,824	4,538	14	44,023	8,149	905	53,077	96,916
Supplies	3,334	112,910	65	7,233	458	3,718	127,718	22,186	2,465	152,369	138,167
Food and beverages	-	276,956	-	-	-	-	276,956	-	-	276,956	402,579
Donated food and beverages	-	120,014	-	-	-	-	120,014	-	-	120,014	315,476
Rent and utilities	20,184	104,214	892	18,399	1,168	-	144,857	13,500	1,500	159,857	164,513
Vehicle expense	68,176	42	-	-	-	-	68,218	-	-	68,218	86,106
Postage	290	1,966	49	1,817	1,022	330	5,474	3,766	418	9,658	8,355
Repairs and maintenance	14,044	96,545	1,089	2,196	1,212	-	115,086	6,442	716	122,244	171,380
Telephone and internet	3,485	15,310	149	5,152	583	-	24,679	3,820	424	28,923	28,728
Professional fees	-	300	-	935	-	-	1,235	62,087	6,899	70,220	76,923
Bank and other fees	1	503	-	75	-	22	601	802	89	1,492	1,799
Interest expense	-	-	-	-	-	-	-	1,568	174	1,742	4,483
Dues and subscriptions	-	-	-	59	-	265	324	2,276	253	2,853	4,160
Insurance	29,422	61,434	974	9,294	3,988	-	105,112	13,805	1,534	120,451	110,710
Marketing/public relations	-	-	-	793	384	-	1,177	16,714	1,857	19,748	11,117
Staff development	1,533	2,121	9	242	564	-	4,469	6,596	733	11,798	11,334
Printing and copying	50	212	3	120	550	-	935	3,580	398	4,913	3,072
Volunteer recognition	19	33	-	-	-	40	92	486	54	632	3,600
Miscellaneous expenses	-	602	5	73	48	25	753	10,062	1,118	11,933	19,796
Depreciation	56,921	67,003	587	9,851	-	-	134,362	19,449	2,161	155,972	151,964
Fundraising	-	-	-	-	-	-	-	798	89	887	1,887
Technology	792	4,778	34	3,093	1,922	-	10,619	18,392	2,044	31,055	9,416
Other program expenses	-	260	-	-	597	917	1,774	-	-	1,774	14,750
Senior activity expense	-	47	-	-	-	29,481	29,528	230	26	29,783	44,612
Total Expenses	\$ 478,694	\$ 1,756,724	\$ 73,881	\$ 372,975	\$ 121,215	\$ 34,812	\$ 2,838,801	\$ 734,373	\$ 81,597	\$ 3,654,271	\$ 4,013,400

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENTS OF CASH FLOWS
 For the Years Ended September 30, 2020 and 2019
 See Independent Auditor's Report.

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ 47,008	\$ (113,925)
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	155,972	151,964
Contributions of fixed assets	(64,474)	(56,347)
Gain on realized & unrealized investments & Endowment	(19,197)	(18,795)
(Increase) decrease in operating assets:		
Accounts receivable	15	(3,503)
Grants receivable	71,666	(95,489)
Inventories	(2,670)	1,223
Prepaid expenses	5,162	(2,979)
Deposits	(16,760)	-
Increase (decrease) in operating liabilities:		
Accounts payable	(42,742)	9,097
Accrued expenses	6,826	(1,776)
Net cash provided (used) by operating activities	<u>140,806</u>	<u>(130,530)</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	192,563	373,802
Purchases of investments and Endowment	(183,438)	(80,149)
Cash paid for purchases of fixed assets	(35,056)	(100,957)
Net cash provided (used) by investing activities	<u>(25,931)</u>	<u>192,696</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net proceeds (payments) on line of credit	(157,000)	157,000
Net proceeds from SBA Payroll Protection Program	359,800	-
Net cash provided by financing activities	<u>202,800</u>	<u>157,000</u>
Net increase in cash and cash equivalents	317,675	219,166
Cash and cash equivalents, beginning of year	259,239	40,073
Cash and cash equivalents, end of year	<u>\$ 576,914</u>	<u>\$ 259,239</u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ -</u>	<u>\$ 4,483</u>
Non cash contributions	<u>\$ 197,445</u>	<u>\$ 371,822</u>
Cost of fixed assets acquired	99,530	157,304
Donation of fixed assets	(64,474)	(56,347)
Net cash paid for fixed assets	<u>\$ 35,056</u>	<u>\$ 100,957</u>

The notes to consolidated financial statements are an integral part of this statement.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2020 and 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program-related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

D. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2020 and 2019.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2020 and 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE TO GIVE

The Organization has adopted FASB ASC 958-605-20, "Accounting for Contributions Received and Contributions Made." In accordance with FASB ASC 958-605-20, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Time-restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of time restriction. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2020 and 2019, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2020 and 2019 amounted to 35,665 and 54,219 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$258,571 and \$393,088, respectively.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2020 contributed food, supplies, and fixed assets were \$121,701, \$8,270 and \$64,474, respectively. For the year ended September 30, 2019 contributed food, supplies, and fixed assets were \$310,064, \$5,411 and \$56,347, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Council are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2020 and 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increase in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of \$1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

	<u>Years</u>
Buildings and improvements	7-50
Equipment	5-20
Vehicles	5-7

Depreciation expense recorded by the Council for the years ended September 30, 2020 and 2019 was \$155,972 and \$151,964, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2020 and 2019, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 30, 2020 and 2019, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2020 and 2019

J. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. NEW ACCOUNTING PRONOUNCEMENT

During the year ended September 30, 2019, the Council adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

Q. RECLASSIFICATION

Certain financial statement and note information from the prior year financial statements has been reclassified to conform with current-year presentation format.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through May 12, 2021, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities, consistently applied. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2020 and 2019, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

- Category 1 Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name.
- Category 2 Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name.
- Category 3 Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name.

At various times throughout the year, the Council may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Council. At September 30, 2020 and 2019, the Organization had \$320,276 and \$0 in uninsured cash balances, respectively.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2020 and 2019

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT

The Council maintains individual and pooled investments containing both restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest on unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments without donor restriction are Board designated. Investments were comprised of the following:

	<u>2020</u>	<u>2019</u>
Investments:		
Money Markets	\$ 12,564	\$ 8,246
Bond Mutual Funds	106,180	106,934
ETFs	<u>127,094</u>	<u>117,170</u>
	<u>\$245,838</u>	<u>\$232,350</u>

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following:

	<u>2020</u>	<u>2019</u>
Investment, Endowment		
Money Markets	\$ 5,207	\$ 3,915
Bond Mutual Funds	136,465	145,505
ETFs	<u>168,976</u>	<u>164,644</u>
Total	<u>\$310,648</u>	<u>\$314,064</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2020 and 2019

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205, "Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds" (FASB ASC Topic 958-205).

Topic 958-205 provides guidance on the net-asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

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

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2020 and 2019

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2020 and 2019 are as follows:

	<u>Board Designated</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Endowment net assets, September 30, 2018	\$ 203,005	\$211,731	\$414,736
Net, contributions/withdrawals	(90,307)	-	(90,307)
Investment income	5,405	6,546	11,951
Net appreciation	2,976	4,344	7,320
Withdrawals in accordance with spending policy	<u>(19,009)</u>	<u>(10,627)</u>	<u>(29,636)</u>
Endowment net assets, September 30, 2019	<u>\$ 102,070</u>	<u>\$211,994</u>	<u>\$314,064</u>
Net, contributions/withdrawals	2,657	-	2,657
Investment income	2,449	5,247	7,696
Net appreciation	1,922	4,974	6,896
Withdrawals in accordance with spending policy	<u>(9,810)</u>	<u>(10,855)</u>	<u>(20,665)</u>
Endowment net assets, September 30, 2020	<u>\$ 99,288</u>	<u>\$211,360</u>	<u>\$310,648</u>

7. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2020 and 2019 in the amounts of \$84,830 and \$81,797, respectively.

8. LINE OF CREDIT

The Council has a \$350,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires May 15, 2021. The interest rate at September 30, 2020 and 2019 was 3.25% and 3.75%, respectively. Interest payments are required monthly. The outstanding balance as of September 30, 2020 and 2019 was \$0 and \$157,000, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2020 and 2019

10. LEASE OBLIGATION

In May 2011, the Council entered into an agreement to lease property in Littleton over twenty years in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2020 and 2019, respectively, the Council expensed rent in the amount of \$4,200 related to the lease.

The Council leases its property in Littleton. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2020 and 2019, respectively, the Council expensed rent in the amount of \$16,474 and \$15,686 related to the lease, respectively.

In November 2019 the Council entered a new lease agreement for additional space in Littleton. This is a three-year lease expiring in October 2022. Rent expense related to this lease was \$5,390 and \$0, respectively for the years ended September 30, 2020 and 2019.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2023. During the years ended September 30, 2020 and 2019, respectively, the Council expensed rent in the amount of \$12,442 and \$12,216 related to this lease.

In October 2020 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expires in October 2021. During the years ended September 30, 2020 and 2019, respectively, the Council expensed rent in the amount of \$10,200 and \$10,800, respectively related to this lease. The rent was temporarily decreased due to the lack of use due to Covid-19.

In January 2021 the Council renewed a one-year agreement to lease property in Orford, New Hampshire. The agreement expires in December 2020. During the years ended September 30, 2020 and 2019, respectively, the Council expensed rent in the amount of \$4,350 and \$4,980, respectively related to the lease.

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. In lieu of rent the Council maintains the utility and custodial costs of operating the Grange Hall.

Future minimum lease payments on the above leases as of September 30 are:

2021	\$ 25,118
2022	27,734
2023	22,558
2024	4,200
2025	4,200
Thereafter	44,800
	<u>\$ 128,610</u>

The Council also leases office equipment under short-term operating lease agreements.

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities.

The following reflects activity for the year ended September 30, 2020:

Federal and State Funded Contracts, Grants and Programs	\$2,156,324
Percentage of Total Support and Revenues	58%

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS.
 Years Ended September 30, 2020 and 2019

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	<u>2020</u>	<u>2019</u>
Investment reserve	\$ 64,796	\$ 60,362
Mascoma area reserve	24,032	22,588
Plymouth reserve	10,265	9,650
Littleton reserve	105,655	100,571
Horse Meadow reserve	41,090	39,179
GCSCC Endowment fund	99,288	102,070
Total board designated net assets	<u>\$ 345,126</u>	<u>\$ 334,420</u>

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

	<u>2020</u>	<u>2019</u>
Marketing & development	\$ 2,020	\$ -
Hypertherm HOPE Foundation	-	5,250
Basket Raffle	556	556
United Way receivable	-	5,263
Food Pantry	1,462	1,462
Plymouth Kitchen	-	255
Tufts health plan	1,804	-
Bus matches	13,300	-
Shelf stable food	1,110	-
NHCF for arts	5,000	-
Subtotal	<u>25,252</u>	<u>12,786</u>

Net assets subject to restriction in perpetuity:

Clapper Memorial Fund	33,819	34,005
Jean Clay fund	177,541	177,989
Subtotal	<u>211,360</u>	<u>211,994</u>

Total Net Assets With Donor Restriction \$236,612 \$224,780

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is grants and tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 576,914	\$259,239
Investments	245,838	232,350
Accounts receivable	4,737	4,752
Grants receivable	201,727	273,393
	1,029,216	769,734
Less amounts subject to:		
Maturity in less than one year	-	(157,000)
Donor imposed restriction	(236,612)	(224,780)
	<u>\$ 792,604</u>	<u>\$ 387,954</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2020 and 2019

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

		Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant other Observable Inputs (Level 2)
<u>2020</u>	<u>Fair Value</u>		
Investments & Endowment	\$ 556,486	\$ 556,486	\$ -
Accounts receivable	4,737	-	4,737
Grants receivable	<u>201,727</u>	<u>-</u>	<u>201,727</u>
	<u>\$ 762,950</u>	<u>\$ 556,486</u>	<u>\$ 206,464</u>
<u>2019</u>			
Investments & Endowment	\$ 546,414	\$ 546,414	\$ -
Accounts receivable	4,752	-	4,752
Grants receivable	<u>273,393</u>	<u>-</u>	<u>273,393</u>
	<u>\$ 824,559</u>	<u>\$ 546,414</u>	<u>\$ 278,145</u>

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

NOTE 16. RENTAL INCOME

The Council allows the public to rent its senior center space for various small events. The Council charges rent per the hour and provides discounts to non-profit organizations. There were no rental agreements as of the date of this report. Rental income for the years ended September 30, 2020 and 2019 were \$14,932 and \$19,601, respectively. There is no required future minimum rental income.

16. SBA PAYROLL PROTECTION PROGRAM LOAN

On April 23, 2020 the Council received approval of a loan from The U.S. Small Business Administration as part of the Paycheck Protection Program in the amount of \$359,800. This loan calls for interest fixed at 1%. No payments were required for six months from the date of the loan. This note was to mature two years from the date of first disbursement of the loan.

This loan was forgiven under the provisions of Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116-136) on January 21, 2021.

17. RISKS AND UNCERTAINTIES – COVID-19

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S 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
Grafton County Senior Citizens Council, Inc.
Lebanon, 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 Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grafton County Senior Citizens Council, 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.

Rowley & Associates, P.C.

Rowley & Associates, P.C.
Concord, New Hampshire
May 12, 2021

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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

To the Board of Directors:
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2020. Grafton County Senior Citizens Council, Inc.'s major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Grafton County Senior Citizens Council, 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 September 30, 2020.

Report on Internal Control over Compliance

Management of Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
May 12, 2021

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unqualified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor’s Report.
3. No instances of noncompliance material to the financial statements of Grafton County Senior Citizens Council, 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 Auditor’s 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 auditor’s report on compliance for the major federal award programs for Grafton County Senior Citizens Council, Inc. expresses an unqualified 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 programs were:

Federal Program Cluster:

Title IIIB, Supportive Services and Senior Center	93.044
Title IIIC, Nutrition Services	93.045
Nutrition Services Incentive Program – Food Distribution	93.053
8. The threshold used for distinguishing between Type A and B programs was: \$750,000.
9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II – FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended September 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA #</u>	<u>Federal Expenditures</u>
AGING-CLUSTER		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Passed through the NH Department of Health and Human Services</i>		
Title IIIB, Supportive Services and Senior Centers	93.044	\$ 110,168
Title IIIC, Nutrition Services Incentive Program	93.045	523,979
Nutrition Services Incentive Program - Food Distribution	93.053	<u>118,681</u>
TOTAL AGING-CLUSTER		<u>752,828</u>
OTHER PROGRAMS		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
<i>Direct Program</i>		
Title IIA, Retired and Senior Volunteer Program (RSVP)	94.002	98,528
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Passed through the NH Department of Health and Human Services</i>		
Title XX, Social Services Block Grant	93.667	<u>189,126</u>
TOTAL OTHER PROGRAMS		<u>287,654</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 1,040,482</u>

The accompanying notes are an integral part of this schedule

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2020

NOTE 1 – BASIS OF PRESENTATION

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

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, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

BOARD OF DIRECTORS

2022

President Bob Muh	Littleton, NH
Vice President Bill Geraghty	Hanover, NH
Treasurer Dean Cashman	Lebanon, NH
Secretary Martha Richards	Holderness, NH
Neil Castaldo	Hanover, NH
Lori Fortini	Lebanon, NH
Bill Karkheck	Bridgewater, NH
Shauna Kimball	North Haverhill, NH
Craig Labore	Grantham, NH
Steve Marion	Hanover, NH
Doug Menzies	Littleton, NH
Natalie Murphy	Bridgewater, NH
Samantha Norrie	Littleton, NH
Christine St. Laurent	Campton, NH

Kathleen M. Vasconcelos

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- Hiring and training of new staff members.
- Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

WORK EXPERIENCE
Grafton County Senior Citizens Council, Inc.

10 Campbell Street, Lebanon, NH 03766

Executive Director

Aug. 2018 – Present

Aircraft Owners and Pilots Association (AOPA) Foundation

421 Aviation Way, Frederick, MD 21701

Senior Director, Foundation Communications

2017 – 2018

Vice President, Education and Operations

2011 – 2017

Director, Safety Education

2010 – 2011

Manager, Safety Education

2008 – 2010

Senior Research Analyst

1999 – 2003

Aircraft Owners and Pilots Association (AOPA)

421 Aviation Way, Frederick, MD 21701

Media and Public Relations Specialist

2005 – 2008

Research Assistant

1998 – 1999

WOOD Consulting Services, Inc.

7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770

Technical Editor (Federal Aviation Administration contract)

2003 – 2005

EDUCATION

Master of Science, Nonprofit and Association Management
University of Maryland University College, Adelphi, Maryland

2017

Bachelor of Arts, Communication Studies
University of Maryland University College, Adelphi, Maryland

2004

Bachelor of Science, Aeronautical Science
Embry-Riddle Aeronautical University, Daytona Beach, Florida

1997

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software, Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer

2016-2018

Carole Moore

DEGREES AND CERTIFICATES

- B.A. Professional Studies/Psychology – Summa Cum Laude
- A.S. Human Services
- A.S. Criminal Justice
- Certified Health Information Specialist inclusive of HIPAA and confidentiality regulation
- Current CPR certification

TRAININGS/ SEMINARS ATTENDED

- Springfield College –Leadership Seminars
- Springfield College – Seminars Dealing with Difficult People
- NH Adult Protective Services – Reporting
- NH Bureau of Elderly and Adult Service – Elder Abuse
- NH Division of Community Based Care – Indications of Abuse
- Implementing Evidence-Based Policies and Practices in Community
- Evidence-Based Policies and Practices
- Trained in Word, Excel, PowerPoint, and Access
- Communication
- Ongoing Nutrition Classes

PROFESSIONAL AFFILIATIONS

- Reparative board member for the Community Justice Center
- COSA volunteer for the Community Justice Center
- Community council member for the Offender Reentry Program
- Certified volunteer for the Vermont Department of Corrections, including onsite facilities' access
- Advocate for the Equal Exchange TimeBank
- Member of the Benevolent Protective Order of the Elks
- Member of the Women's Aux of the American Legion

WORK HISTORY

- 2013-Present – Director, Littleton Area Senior Center, Grafton County Senior Citizens Council, Inc. (GCSCC)
- 2011- 2013 – Home Delivered Meals Program Coordinator –Littleton Area Senior Center of GCSCC

- 2010-2012- Volunteer coordinator for the Equal Exchange TimeBank
 - * Responsible for volunteer coordination, marketing, recruiting, outreach, and training
- 2009-2011 - Caledonian-Record
 - *Position ended due to restructuring
- 2010 - Internship with Area Agency On Aging
 - *Worked with the elderly, completed intake, and conducted outreach
- 2008-2012- full-time student–Johnson State College
- 2006-2008 ADA (assistant district administrator) of Challenger Sports Program (A city-wide recreational program for handicapped youth) – FL
 - * Implemented and organized recreational programs for mentally and physically disabled children. Facilitated placements and referrals regarding handicapped youth within the community. Responsible for intake, scheduling, and volunteers.
- 2004-2006 President Cape Coral Softball and ADA of Challenger Sports Program– FL
 - *Responsible for upper level management of a citywide recreational program as well as the Challenger Program, which served physically and mentally handicapped youth. Authored unique waivers for established organizations gaining programs for the handicapped. Facilitated board meetings subject to Robert's Rules of Order and public disclosure.
- 2000-2004 Vice-President of Cape Coral Softball – FL
 - *Responsible for various clerical duties, public relations, program development, community interaction, and employee relations.

BARRIE ROSALINDA

Career Experience

Associate Director, Business Operations

Grafton County Senior Citizens Council, Inc.

Lebanon, New Hampshire

2022 to present

Responsible for the agency's business operations, including finance, data collection and analysis, contract management, purchasing, payroll, and information technology. Assists the financial team in the development of the agency's budget, audit, and other financial functions. Oversees management of the agency's data for the purpose of both internal and external reporting. Responsible for management of assets, including facilities, fleet of vehicles, and equipment. Plans for future capital needs and maintains the agency's Capital Improvement Plan. Manages agency contracts and purchasing. Supervisory role.

Financial and Micro Business Development Coach

CVOEO

Burlington/St. Albans, Vermont

2020 to 2022

The coaching role includes teaching Financial Future classes, collaborative efforts with statewide Micro Business Development programs including Vermont Matching Savings, networking with other non-profit and state agencies, data collection and maintenance; and of course, meeting with clients virtually in both the Growing Money program and the Micro Business Development program. All work is with low to moderate income families. Financial/business knowledge, empathy, ethics & confidentiality, patience & persistence, and professionalism is needed. Pleasant demeanor. Positive attitude.

Director of Finance

Bridges Resort/Bridges Owners Association

Warren, Vermont

2019 – 2020

With my hire, all accounting functions were no longer outsourced. The position required building the accounting platform and developing association standards and rules honoring the bylaws and standard accounting practices. Effective communication, collaboration and a team-oriented approach were needed to achieve success. Once the foundation was generated and functioning, the position became more analytical and directive to include data analysis, report generation, strategic planning, and budgeting. The position also included human resource administration and full-charge bookkeeping responsibilities.

Administrator

South Royalton School-Based Health Clinic/HealthHUB

Royalton, Vermont

2019 - present

The Administrator role for this small non-profit is to support the organization's working board of directors. The position is part-time and requires simple office administration, bookkeeping, marketing, and website management. The key function of the position is seeking funding and grant writing.

Barrie L. Rosalinda

**Associate Director of the Business Office
Goddard College
Plainfield, Vermont**

2018

Reason for leaving: My employment relationship with Goddard College was short lived. After my hire, the college was placed on probation for two years by the accreditation board citing leadership and financial management issues. Additionally, the fiscal financial audit classified the college as a going concern. In the brief time I was employed by the college, the job I was hired to do grew in responsibility and my benefits and salary reduced. It was all very disheartening and unknown to me when I was hired. Out of concern for the future of the college and its ability to continue to employ me, I decided to leave my position – a decision I made within a month of being employed there.

**Director of Finance and Administration
Classic Designs by Matthew Burak
St. Johnsbury, Vermont**

2017 - 2018

Development of accounting system to support and accurately reflect operations to enable analysis and explore cost saving opportunities by department/product. Human resource management and oversight to include a concentrated effort in building job descriptions, evaluation of staffing needs, to provide clarity to employees, to develop performance measures and evaluation of employees and to manage workers compensation mod factor. Building professional development opportunities for employees. Financial management inclusive of budget creation and monitoring, cost analysis, and cash flow management. Strategic planning. Policy creation and development inclusive of employee buy-in. Exhaustive exploration and analysis to ensure maximum operating capacity is exercised determined by dissecting all areas of operations. Includes full-charge bookkeeper/controller duties. Leadership and supervisory role.

**Administrative Assistant
NECCO, Inc.
Waitsfield, Vermont**

2016-2020

Position required balancing the administrative requirements necessary to secure project bids, record job costs, time-line management as well as all reporting and contract administration. Bookkeeping responsibilities including payroll administration. Ability to interface with federal websites to drawdown funds for specific jobs/contracts. Ability to meet deadlines under pressure.

**Manager
COMPUCOUNT, INC.
Randolph, Vermont**

2015-2016

Newly created position designed to balance system development, management and oversight of all bookkeeping functions and bookkeepers for accounting firm. Additionally, the position requires hands-on bookkeeping and payroll processing for clients and tax preparation for clients. The position involved processing high volumes of work accurately by set deadlines. Tax based accounting. Confidentiality. Grace under pressure.

Barrie L. Rosalinda

Adjunct Faculty

COMMUNITY COLLEGE OF VERMONT

St. Johnsbury, Morrisville, White River Jct. & Montpelier, Vermont

2013 - present

Responsible for designing and developing curriculum to meet the learning objectives established by the college and to meet student needs. Effective communication with diverse populations is necessary. Presentation and assessment skills required. Requires a degree of creativity to address varied student learning styles. Business, management, communication, and accounting knowledge required to teach accounting and business-related courses. Self-branding skills needed to generate enrollment. Confidentiality. Enthusiasm.

Controller

Accounting Department Manager/Human Resource Manager

WILKINS ENTERPRISES, INC.

DBA Wilkins Harley-Davidson

South Barre, Vermont

2013 - 2015

Daily monitoring of five departments ensuring point of sale transactions were managed according to dealership policy, motor company expectations, and adherence to Generally Accepted Accounting Principles. Extensive work with account reconciliation, general ledger, transaction data and analysis, and inventory management and controls, and cash flow. Full charge bookkeeping responsibilities. Continuous process improvement designed to build and support strategic growth. Team focused environment requiring strong commitment to a customer centric approach for both internal and external customers. The position requires quick response to fast paced and high-volume work. Ability to fully comprehend systems was necessary to enable prioritization. Supervisory role.

Accounting Manager

DUBOIS & KING

Randolph, Vermont

2011-2013

Process management of internal controls coordinating five locations. Intimate knowledge required of company-wide projects. Constant budgetary monitoring of individual projects requiring up-to-date data entry monitoring and coordination with project engineers. Oversight of monthly invoicing cycles as part of cash flow management, labor analysis and management, and weekly report generation. Supervisory role of accounting staff.

Business Consultant

ROSALINDA CONSULTING

2010 - present

Specializing in non-profit organizations: process and procedure development; operationalization aligned with policy, financial management, design, and record keeping; grant writing, board development, and building an infrastructure for a sustainable future. Extensive work with Board of Directors, expertise in budget creation and grants management, development of sustainable growth strategies, cash flow analysis and projections, and financial statement analysis inclusive of year-to-year comparisons of financial ratios. Grace, objectiveness, adaptability, flexibility, and confidentiality.

Barrie L. Rosalinda

**Business/Operations Manager
Controller**

**INSTITUTE FOR INNOVATIVE TECHNOLOGY IN MEDICAL EDUCATION
Lebanon, New Hampshire**

2007-2010

Administered the business operations utilizing the knowledge necessary to execute the day-to-day operations, manage and sustain growth, develop infrastructure, market, respect fiscal constraints, and build a desired corporate culture. Served as liaison between subscribing medical institutions and medical doctor executive directors coordinating with hundreds of doctors nationwide. Creation and maintenance of organizational budget. Negotiated contracts with institutions for the purchase of medical doctor's time and contracts with national organizations outlining collaborative efforts resulting in the development of virtual patient cases. National level event planning and execution. Represented the organization, its leadership, and collaborating medical doctors at national conferences. Success enhanced with the ability to be flexible, to identify problems as opposed to symptoms, to problem solve creatively and be resourceful, and adapt to a constantly changing environment. Must be confident when speaking to large groups, always demonstrate professionalism, exercise patience in striving to reach efficiencies, and remain sensitive to the politics of collaborators.

**Public Transit Coordinator
Vermont Ride Share Coordinator
VERMONT AGENCY OF TRANSPORTATION
Montpelier, Vermont**

2005-2007

Served the public by coordinating efforts of public transit providers throughout the state. Monitored provider business activity evaluating compliance with state and federal funding agreements conducting detailed exploratory compliance reviews resulting in formal written reports presented orally to board of directors. Required well-rounded operational knowledge of business administration, strong written and verbal communication, and ability to interpret state and federal regulations demonstrating knowledge of how to apply them to day-to-day operations, skillful negotiation abilities in the face of adversity and confrontation and demonstrated maturity in dealing with the public. Coordinated tristate initiative for carbon footprint reduction with carpooling and vanpooling programs in Vermont, New Hampshire, and Maine inclusive of research, development of project plan and execution of plan. Developed a statewide funding formula for a specific program shared among transit providers.

Prior work includes:

- Prevent Child Abuse Vermont – Controller (fund accounting)
- Town of Bethel – Accountant (fund accounting, tax billing, utility billing, delinquent tax management)
- Sullivan, Brownell & Davies – Accountant, Media Buyer (advertising agency)
- WSKI – Broadcast Media, Traffic Coordinator, on-air staff
- State Farm Insurance - Administration

Education

**Master of Business Administration
Financial Management Specialization
Northcentral University, Prescott, AZ, 2012
GPA 3.57**

Barrie L. Rosalinda

Master of Business Administration
Norwich University, Northfield, VT, 2004
GPA 3.50

Bachelor of Science, *General Studies*
Accounting Concentration
Johnson State College, Johnson, VT, 2001
Magna cum Laude

Associates, *Liberal Arts*
Small Business Management Concentration
Community College, Montpelier, VT, 1995

Community Service

Youth Catalytics
Charlotte, Vermont
Former Trustee & Treasurer

Habitat for Humanity
Randolph Vermont Chapter
Former Secretary to the Board of Directors
Former Representative of Randolph Chapter to Central Vermont Habitat

Stop It Now!
Northampton Massachusetts
Former Board of Director Member

St. John's Episcopal Church, Randolph VT
Former
St. Margaret's Guild President, Editor of church newsletter, Treasurer

Kimball Library Volunteer

Betsey L. Cheney

OBJECTIVE

To work for a business that I can respect and where I am respected as a person; with leadership that expresses clear goals and rules; where I may use my abilities and experience to become an essential member of a smooth running team.

EXPERIENCE

Senior

Accountant

2017 – Current

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Associate Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

Finance

Director

2009 – 2017

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Executive Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

1992-2009

Finance

Manager

2005 – 2009

Vermont Public Transportation Association, White River Jct., VT

Responsibilities: Oversee a modular fund accounting system covering a budget in excess of \$10 million subject to governmental audit standards. Perform all duties necessary from daily entries into subsidiary ledgers to analyze and provide monthly financial statements to the Board. Modules included Accounts Payable, Accounts Receivable, Payroll and General Ledger. Financial Software used: Microsoft Great Plains Dynamics. Coordinate and execute the closing of the current office with the current ongoing demands of business.

Medicaid Program

Coordinator

1997 – 2005

Responsibilities: Oversee the Medicaid Program. Research and compile data as requested by Executive Director, Board of Directors, and State Officials. Develop new software with computer consultant for reconciling and reporting statistical data in a progressive manner. Answer Medicaid/Reach Up questions from Brokers, drivers and clients. Seek approval from Medicaid for Client's out-of-state trips, and mediate conflicts between the aforementioned parties. Bill Ladies First Program for trips provided by Brokers, update statistical data and provide data needed for contract renegotiation. Reconcile month's end financial accounts in Accounts Receivable, Accounts Payable, and analyze financial data for Finance Manager as requested. Back up to Finance Manager. Financial Software used: Real World and Microsoft Great Plains Dynamics.

Medicaid

Assistant

1992 – 1997

Responsibilities: Reconcile Medicaid Remittance Advice from Electronic Data Systems (EDS) to each Broker's Program Reports and prepare documentation for payment. Bill Reach Up trips and assist in the payment process of bills. Enter and compile monthly statistical reports for billed Medicaid and Reach Up trips for Brokers. Maintain backup files for Medicaid/Reach Up Program.

Accounts

Payable

1988 – 1989

The Hitchcock Clinic, Hanover, NH

Responsibilities: Match incoming invoices and purchase orders. Code and data entry of invoices for payment and general ledger distribution. Proof voucher printouts, issuance of checks, disbursement registers, and resolution of problems with patients and vendors.

EDUCATION

Plymouth State College, Plymouth, N.H., B.S. Business Administration, Accounting, 1978

Lebanon College, Lebanon, N.H., Computer Certificate Program, 1992

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Kathleen Vasconcelos	Executive Director	\$37,523
Carole Moore	Associate Director, Programs	\$34,175
Barrie Rosalinda	Associate Director, Finance	\$15,751
Betsey Cheney	Senior Accountant	\$24,381

Subject: RFA-2023-BEAS-04-BEASN-05 (BEAS Nutrition Services)

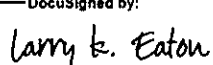
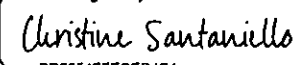
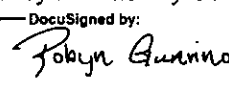
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Newport Senior Center, Inc.		1.4 Contractor Address P.O. Box 387 76 South Main Street Newport, New Hampshire 03773	
1.5 Contractor Phone Number (603) 863-3177	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$1,475,695.60
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/5/2022		1.12 Name and Title of Contractor Signatory Larry K. Eaton president	
1.13 State Agency Signature DocuSigned by:  Date: 6/6/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/7/2022			
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 omissions of the

Contractor Initials LEE
Date 6/5/2022

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.

Contractor Initials 
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

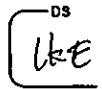
9.1. Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials 
Date 6/5/2022


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials 
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

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Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

DS
UE

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service ^{DS}except

RFA-2023-BEAS-04-BEASN-05
Newport Senior Center, Inc.

Contractor Initials
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.


1.11. Adult Protection Services

- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
- 1.11.3. The Contractor shall inform the referring Adult Protection Service

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials


Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

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UKE
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

UKE
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.

1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials UE

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
- 1.18.3.1.2. The number of meals served in the aggregate.
- 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
- 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.19. Performance Measures

- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
- 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
- 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
- 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. 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.

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

3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. 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."

3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department shall retain copyright ownership for any ^{DS}and all _{KE}

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

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**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

UKE
Date 6/5/2022


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials 
Date 6/5/2022




New Hampshire Department of Health and Human Services
BEAS Nutrition Services

Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Sullivan	Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Springfield, Sunapee, Unity and Washington
Title III-C Congregate Meals	Sullivan	Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Springfield, Sunapee, Unity and Washington
Title XX Home Delivered Meals	Sullivan	Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Springfield, Sunapee, Unity and Washington
ARPA Home Delivered Meals	Sullivan	Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Springfield, Sunapee, Unity and Washington
ARPA Congregate Meals	Sullivan	Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Springfield, Sunapee, Unity and Washington

RFA-2023-BEAS-04-BEASN-05
Newport Senior Center, Inc:

Contractor Initials 
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 62.63% Federal funds,
 - 1.1.1. 22.85% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.40% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 16.73% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 8.60% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 6.06% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 37.37% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

Date 6/5/2022

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**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-05

Newport Senior Center, Inc.

Contractor Initials

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

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- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	34,644	\$8.11	\$ 280,962.84
Title III-C Congregate Meals	Per Meal	15,276	\$8.11	\$ 123,888.36
Title XX Home Delivered Meals	Per Meal	25,373	\$8.11	\$ 205,775.03
ARPA Home Delivered Meals	Per Meal	9,204	\$8.11	\$ 74,644.44
ARPA Congregate Meals	Per Meal	6,483	\$8.11	\$ 52,577.13
Totals		90,980		\$ 737,847.80

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	34,644	\$8.11	\$ 280,962.84
Title III-C Congregate Meals	Per Meal	15,276	\$8.11	\$ 123,888.36
Title XX Home Delievered Meals	Per Meal	25,373	\$8.11	\$ 205,775.03
ARPA Home Delievered Meals	Per Meal	9,204	\$8.11	\$ 74,644.44
ARPA Congregate Meals	Per Meal	6,483	\$8.11	\$ 52,577.13
Totals		90,980		\$ 737,847.80
			Total Award	\$ 1,475,695.60

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New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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New Hampshire Department of Health and Human Services
Exhibit D

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

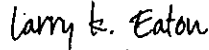
Place of Performance (street address, city, county, state, zip code) (list each location)


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

Vendor Name: Newport Senior Center, Inc. D/B/A Sullivan Co

6/5/2022

Date

DocuSigned by:

 Name: Larry K. Eaton
 Title: President

Vendor Initials 
 Date 6/5/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name: Newport Senior Center, Inc. D/B/A Sullivan Co

6/5/2022
Date

DocuSigned by:
Larry K. Eaton
Name: Larry K. Eaton
Title: President

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Vendor Initials
Date 6/5/2022



**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

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New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(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: Newport Senior Center, Inc. D/B/A Sullivan C

6/5/2022

Date

DocuSigned by:
Larry K. Eaton
Name: Larry K. Eaton
Title: President

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Contractor Initials

6/5/2022
Date



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

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

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

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

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

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

Exhibit G

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Newport Senior Center, Inc. D/B/A Sullivan C

6/5/2022

Date

DocuSigned by:

Larry K. Eaton

Name: Larry K. Eaton

Title: President

Exhibit G

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

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New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Newport Senior Center, Inc. D/B/A Sullivan C

6/5/2022

Date

DocuSigned by:

Larry K. Eaton

Name: Larry K. Eaton

Title: President



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

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Date 6/5/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

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Date 6/5/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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Date 6/5/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials UKE

Date 6/5/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services

The State

Christine Santaniello

Signature of Authorized Representative

Christine Santaniello

Name of Authorized Representative
Associate Commissioner

Title of Authorized Representative

6/6/2022

Date

Newport Senior Center, Inc. D/B/A Sullivan Co

Name of the Contractor

Larry K. Eaton

Signature of Authorized Representative

Larry K. Eaton

Name of Authorized Representative

President

Title of Authorized Representative

6/5/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

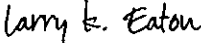
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees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


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

Contractor Name: Newport Senior Center, Inc. D/B/A Sullivan C

6/5/2022

Date

DocuSigned by:

 Name: Larry K. Eaton
 Title: President

Contractor Initials 
 Date 6/5/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 16-738-5814

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

NO YES

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

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

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

NO YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services



Exhibit K

DHHS Information Security Requirements

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

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network...
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity...
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164...
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule...
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164...
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard...

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

- 1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract...
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

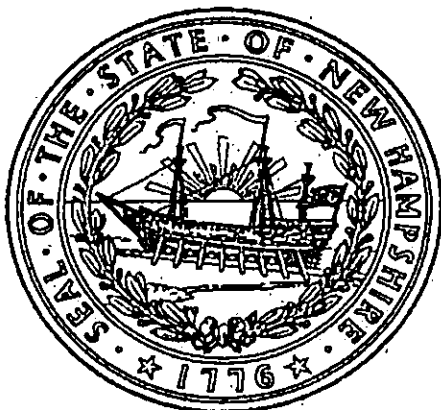
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEWPORT SENIOR CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 11, 1979. 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: 60736

Certificate Number: 0005768525



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 28th day of April A.D. 2022.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Newport Senior Center, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on March 1, 2005, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That the President, currently Larry K. Eaton, or the Vice President, currently Larry Flint (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Newport Senior Center, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 5/26/22

Judy Wilson
Signature of Elected Officer
Name:
Title:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/27/2022

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

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

PRODUCER Clark Mortenson Insurance PO Box 606 Keene NH 03431	CONTACT NAME: Ana O'Donnell, CPIW, CIC PHONE (A/C, No, Ext): (603) 352-2121 FAX (A/C, No): (603) 357-8491 E-MAIL ADDRESS: aodonnell@hilbgroup.com <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Co.</td> <td style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B: Technology Insurance Company, Inc</td> <td style="text-align: center;">42376</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Co.	18058	INSURER B: Technology Insurance Company, Inc	42376	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER D:															
INSURER E:															
INSURER F:															
INSURED Newport Senior Center Inc DBA Sullivan County Nutrition Services PO Box 387 Newport NH 03773															

COVERAGES **CERTIFICATE NUMBER:** 22/23 Master **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS														
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2385240	04/18/2022	04/18/2023	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;">\$ 100,000</td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;">\$ 5,000</td></tr> <tr><td>PERSONAL & ADV INJURY</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>PRODUCTS - COMPOP AGG</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$ 1,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000	MED EXP (Any one person)	\$ 5,000	PERSONAL & ADV INJURY	\$ 1,000,000	GENERAL AGGREGATE	\$ 2,000,000	PRODUCTS - COMPOP AGG	\$ 2,000,000		\$
EACH OCCURRENCE	\$ 1,000,000																				
DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000																				
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PERSONAL & ADV INJURY	\$ 1,000,000																				
GENERAL AGGREGATE	\$ 2,000,000																				
PRODUCTS - COMPOP AGG	\$ 2,000,000																				
	\$																				
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2385240	04/18/2022	04/18/2023	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>COMBINED SINGLE LIMIT (Ea accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>BODILY INJURY (Per person)</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>BODILY INJURY (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>PROPERTY DAMAGE (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	COMBINED SINGLE LIMIT (Ea accident)	\$	BODILY INJURY (Per person)	\$ 1,000,000	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
COMBINED SINGLE LIMIT (Ea accident)	\$																				
BODILY INJURY (Per person)	\$ 1,000,000																				
BODILY INJURY (Per accident)	\$																				
PROPERTY DAMAGE (Per accident)	\$																				
	\$																				
	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$</td></tr> <tr><td>AGGREGATE</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$	AGGREGATE	\$		\$								
EACH OCCURRENCE	\$																				
AGGREGATE	\$																				
	\$																				
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	TWC4085773	04/18/2022	04/18/2023	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/> PER STATUTE</td> <td style="text-align: center;"><input type="checkbox"/> OTH-ER</td> <td></td> </tr> <tr><td>E.L. EACH ACCIDENT</td><td></td><td style="text-align: right;">\$ 500,000</td></tr> <tr><td>E.L. DISEASE - EA EMPLOYEE</td><td></td><td style="text-align: right;">\$ 500,000</td></tr> <tr><td>E.L. DISEASE - POLICY LIMIT</td><td></td><td style="text-align: right;">\$ 500,000</td></tr> </table>	<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTH-ER		E.L. EACH ACCIDENT		\$ 500,000	E.L. DISEASE - EA EMPLOYEE		\$ 500,000	E.L. DISEASE - POLICY LIMIT		\$ 500,000		
<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTH-ER																				
E.L. EACH ACCIDENT		\$ 500,000																			
E.L. DISEASE - EA EMPLOYEE		\$ 500,000																			
E.L. DISEASE - POLICY LIMIT		\$ 500,000																			

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

3a state: NH
All officers included

CERTIFICATE HOLDER State of NH Department of Health & Human Services 129 Pleasant St. Concord NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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SULLIVAN COUNTY NUTRITION SERVICES
NEWPORT SENIOR CENTER, INC.
P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773

BRENDA BURNS, Executive Director- (603) 863-5139

MISSION STATEMENT

It is the mission of the Newport Senior Center, Inc. and Sullivan County Nutrition Services...

1. To provide services to the elderly of Sullivan County (N.H.) and to assist them in achieving self-sufficiency, especially for those that are incapacitated.
2. To help older citizens secure maximum independence and dignity in a home environment with the assistance of support services.
3. To locate and identify hard to reach and isolated elderly, on a face-to-face basis, and disseminate information about services that are available.
4. To provide older Americans, particularly those in the greatest social and economic need, with sound nutritional meals and nutrition services, including nutrition education and outreach, in a group setting. To help reduce the isolation of old age.

This mission is carried out through meal, elder support and transportation services as funded by the federal government, state, local communities and the generous support of individual citizens.

Contained in Employee Handbook, Page 3 – Goals & Objectives Section and Revisited Annually

Newport Senior Center, Inc.

Financial Statements
June 30, 2021 and 2020

1.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Newport Senior Center, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Newport Senior Center, Inc. (a nonprofit organization), 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Newport Senior Center, 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.

Other Matters

Report on Summarized Comparative Information

We have previously audited Newport Senior Center, Inc 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 25, 2021. 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 December 20th, 2021, on our consideration of Newport Senior Center, 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 Newport Senior Center, Inc.'s internal control over financial reporting and compliance.

McLarney & Company, LLC

Concord, NH
December 20, 2021

Newport Senior Center, Inc.
Statements of Financial Position
As of June 30, 2021
(With Comparative Totals for 2020)

	ASSETS		2021	2020
	Without Donor	With Donor		
	Restictions	Restrictions	Total	Total
Current Assets				
Cash (Note 1)	\$ 1,410,806	\$ -	\$ 1,410,806	\$ 1,373,940
Certificates of Deposit		-		-
Inventory	9,800	-	9,800	6,881
Grants receivables (Note 2)	97,045	-	97,045	48,091
Interfund receivables	377	-	377	-
Prepaid Expenses	2,933	-	2,933	3,397
Total Current Assets	<u>1,520,961</u>	<u>-</u>	<u>1,520,961</u>	<u>1,432,308</u>
Fixed Assets (Note 1)				
Land	84,632	-	84,632	84,632
Buildings and improvements	852,765	-	852,765	852,765
Construction in Progress	-	-	-	-
Furniture, fixtures, vehicles and equipment	758,369	-	758,369	744,573
	<u>1,695,766</u>	<u>-</u>	<u>1,695,766</u>	<u>1,681,970</u>
Accumulated Depreciation	<u>(787,617)</u>	<u>-</u>	<u>(787,617)</u>	<u>(745,798)</u>
Total Fixed Assets, Net	<u>908,148</u>	<u>-</u>	<u>908,148</u>	<u>936,172</u>
TOTAL ASSETS	<u>\$ 2,429,109</u>	<u>\$ -</u>	<u>\$ 2,429,109</u>	<u>\$ 2,368,480</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 17,055	\$ -	\$ 17,055	\$ 35,852
Accrued Payroll & Payroll Tax Payable	5,935	-	5,935	13,368
PPP Loan	-	-	-	-
Interfund payable	\$ 926	-	926	926
Total Current Liabilities	<u>23,916</u>	<u>-</u>	<u>23,916</u>	<u>50,146</u>
Net Assets (Note 3)				
Board restricted: Title IIIB and Title IIIC	1,338,836	-	1,338,836	1,338,836
Operating fund	1,066,357	-	1,066,357	979,498
Total Net Assets	<u>2,405,193</u>	<u>-</u>	<u>2,405,193</u>	<u>2,318,334</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,429,109</u>	<u>\$ -</u>	<u>\$ 2,429,109</u>	<u>\$ 2,368,480</u>

Newport Senior Center, Inc.
Statements of Activities
For the Years Ended June 30, 2021
(With Comparative Totals for 2020)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021 Total</u>	<u>2020 Total</u>
PUBLIC SUPPORT:				
Grants:				
Title IIIC, Nutrition Services	\$ 559,264	\$ -	\$ 559,264	\$ 465,794
Title IIIB, Transportation and Elder Support	24,094	-	24,094	41,840
Title XX, Social Services Block Grant	253,647	-	253,647	296,642
Nutritional Services Incentive Program (NSIP)	90,221	-	90,221	75,495
Title XIX, Home and Community Based Care (HCBC)	4,199	-	4,199	19,590
USDA Grant	-	-	-	25,000
Cash Matching:				
Non-Federal Share	51,666	-	51,666	56,019
In-Kind Matching	-	-	-	-
Town Subsidies	21,276	-	21,276	-
Donations and Gifts	52,939	-	52,939	112,791
Gain (Loss) on Disposition of Assets	-	-	-	-
Total Public Support	<u>1,057,306</u>	<u>-</u>	<u>1,057,306</u>	<u>1,093,171</u>
OTHER REVENUE:				
Rent and cleaning	7,887	-	7,887	12,065
Fund-raising activities	7,537	-	7,537	12,314
Program Receipts - Trip Program	-	-	-	3,859
Membership dues	1,930	-	1,930	3,790
Gift shop revenue	15	-	15	995
Interest	2,610	-	2,610	2,093
Debt Forgiveness Income (PPP Loan)	-	-	-	71,046
Assets Released From Restriction	-	-	-	-
Total Other Revenue	<u>19,979</u>	<u>-</u>	<u>19,979</u>	<u>106,162</u>
TOTAL REVENUE AND SUPPORT	<u>1,077,285</u>	<u>-</u>	<u>1,077,285</u>	<u>1,199,334</u>
Functional Expenses				
Program Services				
Senior Center	68,501	-	68,501	71,378
Sullivan Nutrition Title IIIB	35,779	-	35,779	41,188
Sullivan Nutrition Title IIIC	839,405	-	839,405	900,865
Trip Program	-	-	-	3,718
Supporting Services				
General & Administrative	39,038	-	39,038	7,729
Fund Raising	7,703	-	7,703	9,891
TOTAL FUNCTIONAL EXPENSES	<u>990,425</u>	<u>-</u>	<u>990,425</u>	<u>1,034,769</u>
CHANGE IN NET ASSETS	86,859	-	86,859	164,565
Net Assets - Beginning of Year	<u>2,318,334</u>	<u>-</u>	<u>2,318,334</u>	<u>2,153,769</u>
NET ASSETS - END OF YEAR	<u>\$ 2,405,193</u>	<u>\$ -</u>	<u>\$ 2,405,193</u>	<u>\$ 2,318,334</u>

See Accompanying Notes and Auditor's Report

Newport Senior Center, Inc.
Statements of Functional Expenses
For the Years Ended June 30, 2021
(With Comparative Totals for 2020)

	PROGRAM SERVICES				Total Program Services	General & Administrative	Fund Raising	2021	2020
	Senior Center	Sullivan Nutrition		Trip Program				Total Expenses	Total Expenses
		Title IIIB	Title IIIC						
Salary & Wages	4,145	27,209	310,667	-	\$ 342,020	\$ 34,811	\$ 7,146	\$ 383,978	\$ 377,030
Benefits			2,102	-	2,102	-	-	2,102	
Payroll Taxes		2,081	24,708	-	26,789	2,716	557	30,062	28,911
Dues and Subscriptions			873	-	873	-	-	873	1,655
Licenses and Permits	75		25	-	100	-	-	100	175
Professional Fees	-	1,000	13,807	-	14,807	-	-	14,807	17,976
Staff Development			-	-	-	-	-	-	-
Occupancy Costs		300	9,288	-	9,588	1,400	-	10,988	12,064
Supplies	69	1,260	80,113	-	81,442	-	-	81,442	70,924
Food			305,719	-	305,719	-	-	305,719	339,618
Fund Raising Program Costs	444			-	444	-	-	444	2,393
Equipment Maintenance	4,982		11,268	-	16,250	-	-	16,250	16,963
Repairs & Maintenance	4,178	1,100	(4,384)	-	894	-	-	894	1,926
Utilities	26,575		610	-	27,185	-	-	27,185	34,125
Telephone	585	1,200	3,262	-	5,047	-	-	5,047	5,296
Postage	330		451	-	781	110	-	891	876
Transportation			41,497	-	41,497	-	-	41,497	41,509
Travel		628	3,909	-	4,537	-	-	4,537	7,314
Insurance	918	1,000	15,804	-	17,722	-	-	17,722	13,876
Employment Advertisements	242		3,537	-	3,779	-	-	3,779	2,176
Miscellaneous	114		173	-	287	-	-	287	79
Depreciation and Amortization	25,844		15,975	-	41,819	-	-	41,819	59,883
TOTAL EXPENSES	\$ 68,501	\$ 35,779	\$ 839,405	\$ -	\$ 943,685	\$ 39,038	\$ 7,703	\$ 990,425	\$ 1,034,769

Newport Senior Center, Inc.
Statements of Cash Flows
Year Ended June 30, 2021
(With Comparative Totals for 2020)

	2021 Total	2020 Total
Cash Flows From Operating Activities		
Change in Net Assets	\$ 86,859	\$ 164,565
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	41,819	59,883
(Gain) loss on disposition of assets	-	-
(Increase) decrease in inventory	(2,919)	7,925
(Increase) decrease in grants receivable	(48,954)	38,945
(Increase) decrease in prepaid expenses	463	2,053
(Increase) decrease in interfund receivables	(377)	926
Increase (decrease) in accounts payable	(18,797)	8,360
Increase (decrease) in payroll and payroll taxes payable	(7,433)	306
	(36,197)	118,400
Net Cash Provided (Used) by Operating Activities	\$ 50,662	\$ 282,965
Cash Flows From Financing Activities		
Net Cash Provided (Used) by Financing Activities	\$ -	\$ -
Cash Flows From Investing Activities		
Net (Investment in) maturities of certificates of deposit	-	(23)
Purchase of Fixed Assets	(13,796)	(13,058)
	(13,796)	(13,081)
Net Cash Provided (Used) by Investing Activities	\$ (13,796)	\$ (13,081)
NET INCREASE (DECREASE) IN CASH	\$ 36,866	\$ 269,884
CASH AT BEGINNING OF YEAR	\$ 1,373,940	\$ 1,104,056
CASH AT END OF YEAR	\$ 1,410,806	\$ 1,373,940

See Accompanying Notes and Auditor's Report

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Newport Senior Center, Inc., is a voluntary, not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax-exempt charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. The Organization is not a private foundation within the meaning of Section 509(a). The purpose of the Organization is to operate a community center, which serves the elderly residents of Newport, Claremont, Charlestown and surrounding areas. The Charlestown center closed at the end of October, 2015.

Major sources of funds for operations are received from the federal government and the State of New Hampshire Division of Elderly and Adult Services.

Program Services

Following are descriptions of the program services provided by the Organization:

Senior Center - Providing elderly citizens with such services including, but not limited to, health, education, general counseling and recreation.

Sullivan Nutrition - Providing nutritional, transportation and outreach services to area elderly citizens.

Trip Program - Providing the opportunity for overnight and day trip activities for elderly citizens.

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 (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2020, from which the summarized information was derived

Cash, and Cash Equivalents

We consider all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Net Assets

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

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.]

Revenue & Revenue Recognition

We recognize revenue from State contracts as program revenue when the services are provided or when the programs are delivered. We record special events revenue equal to the fair value of direct benefits to donors, and contribution revenue for the difference.

We recognize contributions when cash, securities or other assets, an unconditional promise to give, or 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 substantially met.

Accounts Receivable

Accounts Receivable are considered by management to be fully collectible and accordingly no allowance for doubtful accounts is considered necessary. We determine the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. At June 30, 2021 and 2020, the allowance was \$0.

Receivables from contracts with customers are reported as accounts receivable, net in the accompanying statement of financial position. Contract liabilities are reported as deferred revenue in the accompanying statement of financial position.

Contributions Receivable

We record unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give 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. We determine the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

In-Kind Donations

The Sullivan Nutrition Program receives in-kind donations of space, food, and volunteer services. Volunteers contribute significant amounts of time to our 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. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2021 or 2020.

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. Salaries and wages, benefits, payroll taxes, and certain other expenses are allocated based on estimates of time and effort. Other expenses that are common to several functions are allocated as appropriate.

Inventory

Inventory consists of purchased food and supplies used for the Sullivan Nutrition Program. Inventory is carried at cost and is determined by the first-in, first-out method.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Newport Senior Center, Inc. follows the policy of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land	-
Building and improvements	30-39
Furniture, fixtures and equipment	3-30
Automobiles	5

Depreciation expense recognized in these financial statements for the years ended June 30, 2021 and 2020 was \$41,819 and \$59,883, respectively. We review the carrying values of property and equipment 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 during the year ended June 30, 2021.

Advertising Costs

Advertising costs are expensed as incurred, and approximated \$3,779 and \$2,189 during the years ended June 30, 2021 and 2020 respectively.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

Income Taxes

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3), and is classified as other than a private foundation as defined by section 590(a) of the IRC. Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. Therefore, it is generally exempt from federal and state income taxes except for tax on unrelated business income, if any. Management has determined that substantially all of the Organization's income, expenditures, and activities relate to its exempt purpose, therefore, the Organization is not subject to material unrelated business income taxes and will continue to qualify as a tax-exempt entity. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

The Organization is required to evaluate and disclose tax positions that could have an effect on the Organization's financial statements. There are no uncertain tax positions considered to be material. The Organization reports its activities to the Internal Revenue Service and to the Commonwealth of Massachusetts on an annual basis. These informational returns are generally subject to audit and review by the governmental agencies for a period of three years after filing, the open years subject to audit are fiscal years 2019, 2020 and 2021, presently the Organization is not subject to audits for any of the open tax years.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The impact of the pandemic may result in a reasonable possibility that estimates will change by a material amount in the near term, however, we are unable to assess these changes, if any, at this point in time.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

2. GRANTS RECEIVABLE

The Organization's grants receivables as of June 30, 2021 and 2020 were as follows:

<u>Due from the State of New Hampshire-</u>	<u>2021</u>	<u>2020</u>
Division of Elderly and Adult Services for:		
Nutrition Services Incentive Program	\$ 14,968	\$ 19,067
Title IIIB, Transportation, Elder Support and Home Health	2,215	2,173
Title IIIC, Congregate Meals and Home Delivered Meals	57,117	-
Title XX, Home Delivered	22,629	12,336
Title XIX, Home and Community Based Care	116	1,123
NH LTCS	-	10,410
Total Due From State of New Hampshire	<u>97,045</u>	<u>45,109</u>
Due from Others:		
Bar Harbor Bank & Trust	-	-
Town of Newport	-	2,982
Total Due from Others	<u>-</u>	<u>2,982</u>
Grants Receivable	<u>\$ 97,045</u>	<u>\$ 48,091</u>

3. RESTRICTIONS ON NET ASSETS

Amounts in restricted net assets represent revenues received, but not expended for their restricted purpose. Net assets in the trip fund are restricted to be used for overnight and day trips for elderly citizens. Net assets in the Senior Center are restricted for construction. Board restricted net assets consist of net assets that have been restricted for use in the Sullivan County Nutrition program.

4. CONCENTRATIONS

The Organization had one (1) major contractor, the State of New Hampshire, accounting for approximately 86% and 77% of support for the years ended June 30, 2021 and 2020, respectively.

The Organization has a potential concentration of credit risk in that it maintains most of its cash and cash equivalents at one financial institution. Deposits are insured up to \$250,000 in any one institution at June 30, 2021 cash exceeded these limits by \$930,013 and was over the limit throughout the year. The Organization has not experienced any losses in such accounts, nor does it believe that the cash and cash equivalents are exposed to any significant risk for the periods ended 2021 and 2020.

Certain types of concentrations may be more relevant to the financial statement due to the impacts of the pandemic. For example, these may include concentrations in labor, financial assets, sources of supply, or customers that have been or will be impacted by the pandemic. We are unable to assess these potential impacts at this time.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

5. FUNCTIONAL 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. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

6. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash	\$1,410,806	\$1,373,940
Prepaid Expenses	2,933	3,253
Grants Receivable	97,045	48,091
Inventory	9,800	6,881
	<u>\$1,520,584</u>	<u>\$1,432,164</u>

Newport Senior Center, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve- month period. Because a contract's or grant's restrictions requires resources to be used in a particular manner or in a future period Newport Senior Center, Inc. must maintain sufficient resources to meet those responsibilities. As part of Newport Senior Center, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

7. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 20, 2021, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2021. No additional disclosures were required.



INDEPENDENT AUDITOR'S 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:
Newport Senior Center, Inc.

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 Newport Senior Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2021..

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newport Senior Center, 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 Newport Senior Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Newport Senior Center, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Newport Senior Center, 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.

McLarney & Company, LLC

Concord, NH

December 20, 2021

NEWPORT SENIOR CENTER, INC.

P.O. BOX 387 • 76 SOUTH MAIN STREET • NEWPORT, NH 03773 • (603)863-3177

BOARD OF DIRECTORS

PRESIDENT- 1 Year Term

Larry K. Eaton

[REDACTED]

BOARD MEMBERS

Terry Jones – 3 Year Term

[REDACTED]

VICE PRESIDENT-1 Year Term

Larry Flint

[REDACTED]

Ann Marie Fowler– 2 Year Term

[REDACTED]

TREASURER- 1 Year Term

Sandra Cornish

[REDACTED]

Bruce Jasper – 1 Year Term

[REDACTED]

SECRETARY- 1 Year Term

Judy Wilson- 3 Year Term

[REDACTED]

Resume of Key Personnel

Brenda Burns



Objective: To obtain a professional position utilizing my strong work ethic, dedication and willingness and ability to increase knowledge.

Experience:

Newport Senior Center/Sullivan County Nutrition Services

Newport, NH
1995-Current

Executive Director

- Coordinate and manage multiple priorities and projects while paying attention to detail
- Train individuals in QuickBooks, Microsoft suite and internet
- Supervise and inspire 25 employees
- Great interpersonal communication skills while working with 800 clients and approximately 50 volunteers including, resolving issues and managing customer relations with exemplary service to all customers
- Re-evaluated and developed techniques to improve delivery of services, resulting in increased revenues and decreased expenses
- Created efficiency within the program with improved organizational skills of the employees and delivery of service
- Demonstrated the ability to multi-task, therefore establishing an understanding of the operations of a non-profit organization
- General accounting functions, maintained journals, tax reporting, banking of \$1.4 million cash flow and bank reconciliations
- Budget preparations for Federal, State and Local funds
- Coordinate menus, delivery routes, employees and volunteers
- Performed administrative and secretarial support functions for the remote Executive Director before being promoted to Executive Director
- Successfully written grants needed to sustain non-profit stability
- Client assessments with demonstrated abilities to keep composure while preserving strict confidentiality.
- Oversee and perform all operations including audits, payroll, employer tax reporting, new hire reports, A/P, A/R in QuickBooks
- Promoted within the organization for every position within the organization until being promoted to Executive Director

- Prior years' work experiences available upon request.

Education

Claremont Stevens High School (1986)
Business Courses of Studies

New England School of Hair Design (1988)
Cosmetology, Creative Nail Design

Creative Cake Design
Certificate (1990)

Independent Correspondence School (2001)
Secretarial Science

College for Lifelong Learning
Word, Excel, Power Point, and Access Certificate

River Valley Community College (2009)
Associates in Science- Accounting Major
Phi-Theta Kappa Honor Society
Graduated Cum Laude

Rockhurst University Continuing Education Center
Payroll Law Certificate (2010)

Rockhurst University Continuing Education Center
Essentials for Personnel and HR Assistance Certificate (2010 & 2012)

Rockhurst University Continuing Education Center
Management Skills Certificate (2012)

Rockhurst University Continuing Education Center
How to Communicate with Tact, Professionalism, and Diplomacy Certificate
(2012)

Community involvement

- Committed to helping those less fortunate. Serve as Co-Chairman of the Newport Willey-Perra Christmas program for needy families.
- Served as Chairman of Newport Revitalization Committee for two years. I am now a member.
- Served as Vice-Chair of the Sullivan County, Regional Coordinating Council (RCC). I am now a member of the RCC.

Beverly LaClair



Food Service Supervisor

I am currently employed with this organization and am interested in climbing the ladder to Food Service Supervisor. I have been dedicated to presenting a delicious meal and look forward to excelling in my strengths.

Skills

- Strong communication skills
- Able to prioritize
- Team player and can work independently
- Able to multi-task
- Already have background knowledge of the position available

Strength

- Ready to work in a team and individually
- Time management
- Easy learner
- Able to do other duties as assigned
- Focused on getting the job done
- Excellent Organizational Skills

Education

1970 Typing certificate

1975 GED

Serv-Safe Manager Certified

Serv-Safe Takeout: Covid-19 Precautions Certificate

Serv-Safe Delivery- Covid-19 Precautions Certificate

Serv-Safe Re-Opening Guidance: Covid-19 Precautions

References

Joan Kennett

(603) 542-6583

Old colleague

Linda Lee

(603) 542-0001

Long-time friend

CHANTILLE J. BAILEY OBJECTIVE

SKILLS & ABILITIES

To obtain a position that will enable me to utilize my administrative/clerical background, strong organizational skills and/or ability to give great customer service.

Schedule management Ability to work independently or with a team

Strong work ethic Proficient in computer & smart phone skills

Great customer service Strong verbal & written communication skills

Time management Excellent editing skills

Detail oriented Efficient

EXPERIENCE

SELF-EMPLOYED, PROFESSIONAL MANAGEMENT CONSULTANT

August 2018 –Current

General administrative/clerical duties including, but not limited to, scheduling appointments, coordinating events, creating & proofreading professional documents, data entry, email

marketing, answering phones, client follow-up, customer service and assisting in other various daily operations

MANAGER, EVERYTHING BRIDAL & TUXEDO

April 2013 –August 2018

Customer service, inventory management, employee management & retention, scheduling, inventory ordering, vendor relations, determining inventory prices to adhere to proper sales margins, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

MANAGER, EVANS EXPRESSMART [FORMERLY NEW LONDON MINI MART]

April 2009 –April 2013

Customer service, inventory management & control, employee management & retention, scheduling, vendor relations, display resets, day-to-day stock rotation and merchandising, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees


EDUCATION

KEARSARGE REGIONAL HIGH SCHOOL –457 NORTH RD, NORTH SUTTON, NH 03260

September 2003 –June 2007, Graduated, High School Diploma

REFERENCES

PAULA MAXWELL LINDSEY SOULIOTIS JAKE MICAL
Current Client Former Employer Former Employer
603.266.7820 603.558.2084 603.219.9376

Melanie Perry


Authorized to work in the US for any employer

Work Experience:

Bookkeeper Sullivan County Nutrition Services - Newport, NH November 2021 to Present • Payroll (Quickbooks) • Entering & paying bills (Quickbooks) • HR duties, as required • New employee orientations • Volunteer data tracking • Processing mileage reimbursement • Data entry • General office support • Reviewing & updating Standard Operating Procedures (SOPs) • Survey data compilation & computation

Laboratory Manager The Lawson Companies - Concord, NH June 2017 to June 2019 • Managing the daily work flow in an environmental health & safety laboratory • Analyzing samples for asbestos analysis • Analyzing samples for fungi identification and enumeration analysis • Reading, reviewing, and editing SOPs • Knowledge of and adherence to QA/QC protocols • Answering phones, sending emails, & other customer service tasks as needed • Entering data, reviewing data, completing and reviewing analytical reports • Other administrative duties, as required • Worked partially remotely

Case Manager Riverbend Community Mental Health - Franklin, NH December 2015 to June 2016 *Administrative tasks * Treatment planning * Assisting clients to set and work toward life goals * Assessing client needs and connecting clients with community resources * Setting up client appointments and coordinating services * Community support services * Documentation including: clinical notes, quarterlies, annual reviews, etc. * Co-facilitating Illness Management & Recovery (IMR) Groups * Monitoring quality of care and goal progress

Case Manager West Central Behavioral Health - Lebanon, NH April 2015 to December 2015 *Administrative tasks * Treatment planning * Assisting clients to set and work toward life goals * Assessing client needs and connecting clients with community resources * Setting up client appointments and coordinating services * Community support services * Documentation including: clinical notes, quarterlies, annuals, etc. * Monitoring quality of care and goal progress * Specialty case management for Halls of Hope (Grafton County Mental Health Court)

Photo Specialist/Customer Service Associate Walgreens - Tilton, NH December 2013 to April 2015 * Customer service * Preparation and development of film * Photo printing and preparation for sale * Inventory control * Operation of computerized cash register * General housekeeping/store closing duties as needed

Laboratory Analyst (per diem) The Scott Lawson Group, Ltd. - Concord, NH May 2012 to October 2012 * Mounting and analyzing suspected asbestos samples using Polarized Light Microscopy * Mounting and analyzing airborne fiber samples using Phase Contrast Microscopy * In-house training running ICP for lead analysis in air and wipe matrices * Gravimetric analysis * Chemical inventory * Data entry * Data validation * Knowledge and use of QA/QC program

Laboratory Analyst The Scott Lawson Group, Ltd - Concord, NH July 2006 to February 2011 * Administrative duties * Mounting and analyzing suspected asbestos samples using Polarized Light Microscopy * Mounting and analyzing airborne fiber samples using Phase Contrast Microscopy * In-house training running ICP for lead analysis in air and wipe matrices * Gravimetric analysis * Chemical inventory * Data entry * Data validation * Customer service * Knowledge and use of QA/QC program

Laboratory Aide Wilson Employment Networks - Concord, NH April 2006 to July 2006 * Sample custodian duties * General laboratory cleaning and maintenance * Various administrative duties, as assigned * Courier duties, as needed Office

Cleaner Self-Employed - Claremont, NH October 2004 to April 2006 * All aspects of cleaning office environment * Sweeping, mopping, vacuuming, dusting, cleaning restrooms, rubbish removal * Various other cleaning duties as requested * Suggesting more efficient organizational strategies

Education

Bachelor of Science in Psychology Granite State College - Concord, NH 2010 to 2014

Associate in Science in Behavioral Science Granite State College - Concord, NH 2010 to 2013

Certificate of Completion in Asbestos Identification using Polarized Light Microscopy McCrone Research Institute - Chicago, IL 2006 Certificate of Completion in Advanced Asbestos Identification using Polarized Light Microscopy

Microscopy Instruction, Consultation & Analysis (MICA) - Hayward, CA March 2018 Skills • Microsoft Office (10+ years) • Customer Service Skills (10+ years) • Documentation (8 years) • Data Entry (7 years) • Filing (7 years) • Inventory Control (6 years) • Quality Assurance (7 years) • QA/QC • Courier • Laboratory Experience (7 years) • Microscopy (7 years) • Laboratory Management (2 years) • Quality Management • Behavioral Health (1 year) • Administrative Experience (8 years) • Commercial Cleaning (1 year) • Bookkeeping • QuickBooks • Customer relationship management • Order entry •

Kelley King



Work Experience

Office Manager/Administrative Assistant Coldwell banker Homes Unlimited - Claremont, NH June 2018 to Present Customer service, phones, basic office work, contracts , appointments, business accounts

Paraprofessional SAU 6 - Claremont, NH April 2017 to Present I work in the life skills department assisting with the Life Skills Department and I on 1 with a student doing Read 180.

FSA MCGEE TOYOTA OF CLAREMONT - Claremont, NH November 2020 to July 2021 Printed all state and government paperwork for new car sales ASIC office duties

Administrative Assistant Counseling Associates - Claremont, NH February 2015 to November 2016 I ran the Claremont office, made appointments, Checked in and out clients, fax, data entry

CMA Pain care - Lebanon, NH July 2013 to October 2013 Responsibilities Worked one on one with patients and insurance companies. Basic front desk work as well as setting up for procedures. Accomplishments I organized the exam rooms and procedure room for easy access for the provider as well as other coworkers Skills Used Customer service, medical terminology knowledge, organization skills CMA,

Office coordinator Alice Peck Day - Lebanon, NH August 2011 to July 2013 Responsibilities Ran front office of pain clinic which included appointment scheduling, working with other providers and insurance companies, ordering supplies, and billing Accomplishments Organized patient charts as well as transferred all charts to the EMR. Skills Used Customer service, billing/coding knowledge, medical knowledge

Education CMA and MAA in Medical assistant River Valley Community College - Claremont, NH January 2011 to June 2013

Human resource management Ashworth college July 2016 High school diploma or GED Skills • Microsoft office, EMR (4 years) • Experience Administering Injections • Pain Management • Patient Care • Medical Office Experience • Vital Signs • Phlebotomy • Transcription • Medical Billing • Medical Scheduling • Special Education • QuickBooks • Office Administration • Medical Terminology • Medical Records • Venipuncture • Insurance Verification Certifications and Licenses

Newport Senior Center, Inc.
D/B/A Sullivan County Nutrition Services

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Brenda Burns	Executive Director	\$54,000	10	\$5400
Kelley King	Administrative Assistant	\$23,660	20	\$4732
Chauntille Bailey	Elder Support	\$27,820	4	\$1113
	Livery Driver	\$20020	100	\$20020

Subject: RFA-2023-BEAS-04-BEASN-06 (BEAS Nutrition Services)

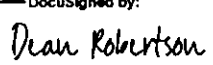
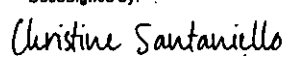
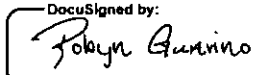
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Ossipee Concerned Citizens, Inc.		1.4 Contractor Address PO Box 426 3 Dore Street Center Ossipee, NH 03814	
1.5 Contractor Phone Number (603) 539-6851	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$954,498.34
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/7/2022		1.12 Name and Title of Contractor Signatory Dean Robertson, President of the Board	
1.13 State Agency Signature DocuSigned by:  Date: 6/7/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello, State Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/7/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials OS
DR
 Date 6/7/2022

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

Contractor Initials DS
DR
Date 6/7/2022

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor Initials DR
Date 6/7/2022

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials 
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials

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6/7/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
 - 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
- 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
- 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service except

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.

1.11. Adult Protection Services

- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
- 1.11.3. The Contractor shall inform the referring Adult Protection Services

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.
- 1.18.3. Food Delivery Reporting
 - 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials

Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
 - 1.18.3.1.2. The number of meals served in the aggregate.
 - 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
 - 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measures
- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
 - 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
 - 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unscheduled phone response by selected Contractor staff.
 - 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials

DR

Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

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

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{and} all

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials

DR
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials 
Date 6/7/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services

Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Carroll	Effingham, Freedom, Moultonboro, Ossipee, Sandwich, Tamworth, Wakefield
Title III-C Congregate Meals	Carroll	Moultonboro, Ossipee, Sandwich, Tamworth
Title XX Home Delivered Meals	Carroll	Effingham, Freedom, Moultonboro, Ossipee, Sandwich, Tamworth, Wakefield
ARPA Home Delivered Meals	Carroll	Effingham, Freedom, Moultonboro, Ossipee, Sandwich, Tamworth, Wakefield
ARPA Congregate Meals	Carroll	Moultonboro, Ossipee, Sandwich, Tamworth

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials DS
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 64.15% Federal funds,
 - 1.1.1. 17.50% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.28% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 18.63% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 6.46% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA# 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 13.28% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 35.85% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials 
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-06

Ossipee Concerned Citizens, Inc.

Contractor Initials DS
DK
Date 6/7/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	17,161	\$8.11	\$ 139,175.71
Title III-C Congregate Meals	Per Meal	9,747	\$8.11	\$ 79,048.17
Title XX Home Delivered Meals	Per Meal	18,276	\$8.11	\$ 148,218.36
ARPA Home Delivered Meals	Per Meal	4,470	\$8.11	\$ 36,251.70
ARPA Congregate Meals	Per Meal	9,193	\$8.11	\$ 74,555.23
Totals		58,847		\$ 477,249.17

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	17,161	\$8.11	\$ 139,175.71
Title III-C Congregate Meals	Per Meal	9,747	\$8.11	\$ 79,048.17
Title XX Home Delievered Meals	Per Meal	18,276	\$8.11	\$ 148,218.36
ARPA Home Delievered Meals	Per Meal	4,470	\$8.11	\$ 36,251.70
ARPA Congregate Meals	Per Meal	9,193	\$8.11	\$ 74,555.23
Totals		58,847		\$ 477,249.17
			Total Award	\$ 954,498.34



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services
Exhibit D

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

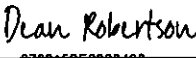
Place of Performance (street address, city, county, state, zip code) (list each location)

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

Vendor Name: Ossipee Concerned Citizens

6/7/2022

Date

DocuSigned by:

 Name: Dean Robertson
 Title: President of the Board



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name: ossipee Concerned Citizens

6/7/2022

Date

DocuSigned by:

Dean Robertson

Name: Dean Robertson

Title: President of the Board

DS
DR

Vendor Initials

6/7/2022

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 (l)(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: Ossipee Concerned Citizens

6/7/2022

Date

DocuSigned by:
Dean Robertson
Name: Dean Robertson
Title: President of the Board

DS
DR
6/7/2022
Date

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

DS
DR

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Ossipee Concerned Citizens

6/7/2022

Date

DocuSigned by:

Dean Robertson

Name: Dean Robertson

Title: president of the Board

Exhibit G

Contractor Initials

DS
DR

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Ossipee Concerned Citizens

6/7/2022

Date

DocuSigned by:

Dean Robertson

Name: Dean Robertson

Title: President of the Board



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

3/2014

Contractor Initials

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Date 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

3/2014

Contractor Initials DS
DRDate 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

3/2014

Contractor Initials

DR

Date 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials DR

Date 6/7/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services

Ossipee Concerned Citizens

The State by:

Name of the Contractor

Christine Santaniello

Dean Robertson

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Dean Robertson

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Title of Authorized Representative

President of the Board

Title of Authorized Representative

6/7/2022

6/7/2022

Date

Date

Contractor Initials DS
DR

Date 6/7/2022



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Ossipee Concerned Citizens

6/7/2022

Date

DocuSigned by:

Dean Robertson

Name: Dean Robertson

Title: President of the Board

DS
DR

Contractor Initials

Date 6/7/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- The DUNS number for your entity is: 1664 35 073
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

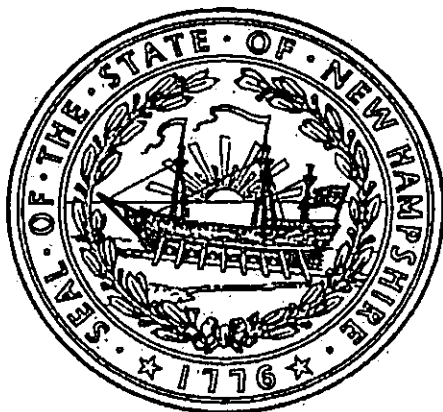
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that OSSIPEE CONCERNED CITIZENS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 12, 1975. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66575

Certificate Number: 0005765069



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 22nd day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Ossipee Concerned Citizens, Inc
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 6, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

is duly authorized on behalf of Ossipee Concerned Citizens, Inc to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: June 6, 2022

Melissa Ames
Signature of Elected Officer
Name: MELISSA AMES
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/08/2022

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

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

PRODUCER Melcher & Prescott Insurance 426 Main Street Laconia NH 03246	CONTACT NAME: Jessica Hildreth PHONE (A/C, No, Ext): (603) 524-4535 FAX (A/C, No): E-MAIL ADDRESS: jhildreth@melcher-prescott.com <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Ins Co.</td> <td></td> </tr> <tr> <td>INSURER B: Granite State Healthcare & Human Services Trust</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Ins Co.		INSURER B: Granite State Healthcare & Human Services Trust		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER D:															
INSURER E:															
INSURER F:															
INSURED Ossipee Concerned Citizens, Inc. PO Box 426 Center Ossipee NH 03814															

COVERAGES **CERTIFICATE NUMBER:** 22/23 Master **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2377159	02/01/2022	02/01/2023	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
							MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PHPK2377159	02/01/2022	02/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
							\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	HCHS20221000535	02/07/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Workers Comp. 3A State(s): NH

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



Ossipee Concerned Citizens, Inc.

Mission Statement

“To promote the growth and prosperity of the Town of Ossipee and its vicinity.”

(1975)

Financial Statements

**OSSIPEE CONCERNED CITIZENS, INC.
(A NONPROFIT ORGANIZATION)**

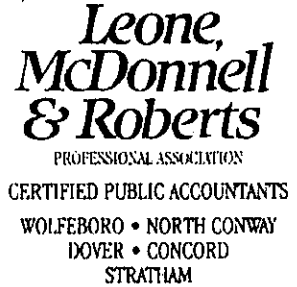
**FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORT**

OSSIPEE CONCERNED CITIZENS, INC.

JUNE 30, 2021 AND 2020

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4 - 5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 17



To the Board of Directors
Ossipee Concerned Citizens, Inc.
Ossipee, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the Ossipee Concerned Citizens, Inc., (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020 and the related statements of activities, functional expenses, cash flows and the related notes to the 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 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 misstatements, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Ossipee Concerned Citizens, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Leone, McDonnell & Roberts
Professional Association*

May 9, 2022
North Conway, New Hampshire

OSSIPEE CONCERNED CITIZENS, INC.**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020****ASSETS**

	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 309,848	\$ 148,506
Investments	73,440	64,266
Accounts receivable	22,296	52,837
Payroll tax receivable	2,217	-
Inventories	<u>10,000</u>	<u>10,000</u>
Total current assets	417,801	275,609
PROPERTY, net	<u>59,096</u>	<u>51,759</u>
Total assets	<u>\$ 476,897</u>	<u>\$ 327,368</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 16,769	\$ 15,658
Accrued expenses	5,621	4,821
Security deposit	88	88
Line of credit	-	9,211
Refundable advance - Paycheck Protection Program	<u>-</u>	<u>99,000</u>
Total liabilities	<u>22,478</u>	<u>128,778</u>
NET ASSETS		
Without donor restrictions	448,722	181,884
With donor restrictions	<u>5,697</u>	<u>16,706</u>
Total net assets	<u>454,419</u>	<u>198,590</u>
Total liabilities and net assets	<u>\$ 476,897</u>	<u>\$ 327,368</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN NET ASSETS			
Public Support			
Federal and state grants	\$ 654,995	\$ -	\$ 654,995
Town support	94,599	-	94,599
Donated rental space	56,000	-	56,000
Client and other donations	75,846	-	75,846
Fundraising and other support	<u>197,263</u>	<u>-</u>	<u>197,263</u>
Total public support	1,078,703	-	1,078,703
Revenues			
Program service revenue	153,643	-	153,643
Investment return	8,764	-	8,764
Rental income	<u>5,829</u>	<u>-</u>	<u>5,829</u>
Total revenues	1,246,939	-	1,246,939
Net assets released from restrictions	<u>11,009</u>	<u>(11,009)</u>	<u>-</u>
Net revenues	<u>1,257,948</u>	<u>(11,009)</u>	<u>1,246,939</u>
Expenses			
Program	781,789	-	781,789
General and administrative	208,548	-	208,548
Fundraising	<u>773</u>	<u>-</u>	<u>773</u>
Total expenses	<u>991,110</u>	<u>-</u>	<u>991,110</u>
INCREASE (DECREASE) IN NET ASSETS	266,838	(11,009)	255,829
NET ASSETS, BEGINNING OF YEAR	<u>181,884</u>	<u>16,706</u>	<u>198,590</u>
NET ASSETS, END OF YEAR	<u>\$ 448,722</u>	<u>\$ 5,697</u>	<u>\$ 454,419</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN NET ASSETS			
Public Support			
Federal and state grants	\$ 669,232	\$ -	\$ 669,232
Other grants	18,500	-	18,500
Town support	75,984	-	75,984
Donated rental space	56,000	-	56,000
Client and other donations	89,015	-	89,015
Fundraising and other support	<u>46,507</u>	<u>4,624</u>	<u>51,131</u>
Total public support	955,238	4,624	959,862
Revenues			
Program service revenue	61,277	-	61,277
Investment return	(430)	-	(430)
Rental income	<u>9,075</u>	<u>-</u>	<u>9,075</u>
Total revenues	1,025,160	4,624	1,029,784
Net assets released from restrictions	<u>6,883</u>	<u>(6,883)</u>	<u>-</u>
Net revenues	<u>1,032,043</u>	<u>(2,259)</u>	<u>1,029,784</u>
Expenses			
Program	812,622	-	812,622
General and administrative	227,238	-	227,238
Fundraising	<u>306</u>	<u>-</u>	<u>306</u>
Total expenses	<u>1,040,166</u>	<u>-</u>	<u>1,040,166</u>
DECREASE IN NET ASSETS	(8,123)	(2,259)	(10,382)
NET ASSETS, BEGINNING OF YEAR	<u>190,007</u>	<u>18,965</u>	<u>208,972</u>
NET ASSETS, END OF YEAR	<u>\$ 181,884</u>	<u>\$ 16,706</u>	<u>\$ 198,590</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

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

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 324,666	\$ 139,142	\$ -	\$ 463,808
Food supplies	238,634	-	-	238,634
Rental value of donated space	50,400	5,600	-	56,000
Employee benefits	29,521	12,652	-	42,173
Payroll taxes	28,223	12,096	-	40,319
Utilities	20,530	8,799	-	29,329
Professional services	13,290	5,696	-	18,986
Insurance	8,557	3,667	-	12,224
Repairs and maintenance	8,229	3,527	-	11,756
Santa project	11,009	-	-	11,009
Depreciation	6,938	2,973	-	9,911
Advertising	3,846	1,649	-	5,495
Program supplies	5,058	-	-	5,058
Other property services	2,475	1,061	-	3,536
Telephone and internet	2,174	932	-	3,105
Small equipment	3,085	-	-	3,085
Contracted labor	2,075	889	-	2,964
Trash removal	1,733	743	-	2,475
Training, dues and conferences	1,418	606	-	2,024
Dues and subscriptions	917	392	-	1,309
Automobile	834	357	-	1,191
Fundraising	-	-	773	773
Postage	308	132	-	440
Interest	52	-	-	52
Travel and entertainment	25	11	-	36
Miscellaneous	<u>17,793</u>	<u>7,625</u>	<u>-</u>	<u>25,418</u>
Total functional expenses	<u>\$ 781,789</u>	<u>\$ 208,548</u>	<u>\$ 773</u>	<u>\$ 991,110</u>

See Notes to Financial Statements

QSSIPEE CONCERNED CITIZENS, INC.**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 347,945	\$ 149,119	\$ -	\$ 497,064
Food supplies	230,645	-	-	230,645
Rental value of donated space	50,400	5,600	-	56,000
Payroll taxes	32,973	14,131	-	47,104
Utilities	30,300	12,986	-	43,286
Employee benefits	28,241	12,103	-	40,344
Insurance	16,879	7,234	-	24,113
Professional services	11,167	4,786	-	15,953
Depreciation	10,595	4,541	-	15,136
Contracted labor	7,540	3,232	-	10,772
Advertising	5,680	2,435	-	8,115
Other property services	5,014	2,149	-	7,163
Santa project	6,883	-	-	6,883
Repairs and maintenance	3,619	1,551	-	5,170
Program supplies	4,465	-	-	4,465
Telephone and internet	2,506	1,074	-	3,580
Travel and entertainment	2,260	969	-	3,229
Trash removal	1,868	800	-	2,668
Medical/wellness	1,487	638	-	2,125
Small equipment	2,103	-	-	2,103
Training, dues and conferences	921	394	-	1,315
Dues and subscriptions	767	328	-	1,095
Automobile	699	299	-	998
Interest	971	-	-	971
Postage	510	218	-	728
Fundraising	-	-	306	306
Miscellaneous	6,184	2,651	-	8,835
Total functional expenses	\$ 812,622	\$ 227,238	\$ 306	\$ 1,040,166

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 255,829	\$ (10,382)
Adjustments to reconcile change in net assets to net cash from operations:		
Depreciation expense	9,911	15,136
(Increase) decrease in fair value of investments	(7,461)	1,741
Decrease (increase) in assets:		
Accounts receivable	30,541	(31,881)
Payroll tax receivable	(2,217)	868
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	1,911	9,929
Refundable advance - Paycheck Protection Program	(99,000)	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>189,514</u>	<u>(14,589)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of building improvements and equipment	(17,248)	-
Purchase of investments	(1,713)	(1,311)
NET CASH USED IN INVESTING ACTIVITIES	<u>(18,961)</u>	<u>(1,311)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from line of credit	-	15,000
Proceeds from Paycheck Protection Program	-	99,000
Repayments on line of credit	(9,211)	(5,789)
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES	<u>(9,211)</u>	<u>108,211</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	161,342	92,311
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>148,506</u>	<u>56,195</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 309,848</u>	<u>\$ 148,506</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 52</u>	<u>\$ 971</u>

See Notes to Financial Statements

OSSIPEE CONCERNED CITIZENS, INC.

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

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Ossipee Concerned Citizens, Inc. (the Organization) is a New Hampshire not-for-profit corporation. The purpose of the Organization is to operate a senior center, Meals on Wheels, and a daycare program that serves the residents of Ossipee, New Hampshire, and surrounding communities. Major sources of funds for operations are received from the Federal Government through the State of New Hampshire Division of Elderly and Adult Services.

Basis of Accounting

Ossipee Concerned Citizens, Inc.'s financial statements are presented on the accrual basis of accounting in accordance with accounting principles in the United States of America.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. 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 June 30, 2021 and 2020, the Organization had net assets without donor restrictions and with donor restrictions.

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 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.

OSSIPEE CONCERNED CITIZENS, INC.

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

The Organization's operations could also be impacted by COVID-19 by service disruption that causes decreases to daycare and senior meals revenue as well as leading to changes in client and donor behavior. The Organization has had to implement changes to the operation of the daycare, senior center and Meals on Wheels program to address the health and safety issues related to COVID-19. The COVID-19 impact on the capital markets could also impact the Organization's cost of borrowing. There are certain limitations on the Organization's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the operations, particularly over the near to medium term.

Accounting 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.

Inventories

Inventories are stated at the lower of cost or net realizable value (determined on the first-in, first-out method) and consisted of food inventory.

Property and Depreciation

Purchased property is recorded at cost, or if donated, at estimated fair value on the date received. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the MACRS and straight-line methods over the estimated useful lives of the related assets as follows:

Leasehold improvements	15 years
Furniture, fixtures and equipment	5 years
Vehicles	5 years
Restaurant/kitchen equipment	5 - 15 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation and any gain or loss is recognized. Depreciation expense for the years ended June 30, 2021 and 2020 totaled \$0,911 and \$15,136, respectively.

OSSIPEE CONCERNED CITIZENS, INC.

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

Contributions

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

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and highly liquid investments with original maturities of three months or less.

Accounts Receivable

Accounts receivable consists of grants and program service fees receivable. At June 30, 2021 and 2020, accounts receivable were considered fully collectable, and therefore, no provisions for bad debts have been made in these financial statements.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statement of financial position. Investment income or loss (including gains and losses on investments, interest, and dividends) is included in the statement of activities as increases or decreases in unrestricted net assets unless the income or loss is restricted by the donor or law.

Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. As such, the Organization is exempt from income tax on its exempt function income.

Management has evaluated the Organization's tax positions and concluded that the Organization has maintained its tax-exempt status and has not taken any uncertain tax positions that would require adjustment to the financial statements. The Organization is subject to three years of federal or state examinations by tax authorities.

Refundable advance – Paycheck Protection Program

On May 8, 2020, the Organization received a refundable advance in the amount of \$99,000 pursuant to the Paycheck Protection Program (PPP), a program implemented by the U. S. Small Business Administration (SBA) under the CARES Act and the Paycheck Protection Program and Health Care Enhancement Act (PPPHCE). The refundable advance was unsecured, had a two-year term with a maturity date of May 8, 2022, had an annual interest rate of 1%, and was payable monthly with the first six monthly payments deferred.

OSSIPEE CONCERNED CITIZENS, INC.

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

The principal amount of the PPP refundable advance was subject to forgiveness, upon the Organization's request, to the extent that the proceeds were used to pay qualifying expenditures, including payroll costs, interest on mortgages, rent and utilities, incurred by the Organization. The Organization has chosen to follow the conditional contribution model for the PPP refundable advance and has opted to record income when forgiveness was received. The full amount of the PPP refundable advance received was posted as a refundable advance in the current liabilities section of the statement of financial position at June 30, 2020. The Organization received forgiveness of the PPP refundable advance on January 29, 2021 and the amount of the refundable advance was recognized in revenue in the year ended June 30, 2021 and included in fundraising and other support.

Advertising Policy

The Organization's policy is to expense advertising costs as they are incurred.

Fair Value of Financial Instruments

Accounting Standard Codification No. 825, "Financial Instruments," requires the Organization to disclose estimated fair value for its financial instruments. The carrying amounts of accounts receivable, accounts payable, accrued expenses and security deposits approximate fair value because of the short maturity of those instruments.

Contributed Services

Ossipee Concerned Citizens, Inc. receives in-kind donations of both space and volunteer services. Building space, owned by the Town of Ossipee and donated to the Organization is recorded at an estimated rental value of \$56,000 which reflects a rate equal to \$8 per square foot times 7,000 square feet of space provided. The value of donated services is not reflected in the financial statements since there is no objective basis available by which to measure the value of such services and they do not represent specialized skills. However, a substantial number of volunteers, as well as the Organization's Board of Directors, have donated significant amounts of their time toward the Organization's various programs and fund-raising projects.

Accounting Pronouncement

As of June 30, 2021, the Foundation adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the years June 30, 2021 and 2020 are presented under FASB ASC Topic 606. The ASU has been applied retrospectively to all periods presented, with no effect on previously issued financial statements.

OSSIPEE CONCERNED CITIZENS, INC.

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

Revenue Recognition Policy

The Organization derives revenue covered under FASB ASC Topic 606 from daycare fees. Revenue is recognized when control of the services is transferred to customers, in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those services. Incidental items that are rare and immaterial in the context of the contract are recognized as expenses. The Organization does not have any significant financing components as payment is received at the point of sale. Cost incurred to obtain a contract will be expensed as incurred when the amortization period is less than a year.

Performance Obligations and Contract Assets and Liabilities

All of the performance obligations of contracts for the Organization are satisfied at a point in time. There are no contract assets or liabilities at the end of the year.

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. The costs of providing certain program and supporting services have been directly charged.

Reclassifications

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

NOTE 2 LINE OF CREDIT

Ossipee Concerned Citizens, Inc. has an available line of credit of \$25,000 at a current interest rate of 5.25%. At June 30, 2021, there was no outstanding balance on the line of credit. At June 30, 2020, there was an outstanding balance due of \$9,211.

NOTE 3 CONTINGENCIES

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.

OSSIPEE CONCERNED CITIZENS, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of June 30, 2021 and 2020.

NOTE 4 RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions are available for the following purposes:

	<u>2021</u>	<u>2020</u>
Santa Fund	<u>\$ 5,697</u>	<u>\$16,706</u>

At June 30, 2021 and 2020, net assets released from restrictions consisted of the following:

	<u>2021</u>	<u>2020</u>
Santa Fund	<u>\$11,009</u>	<u>\$ 6,883</u>

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Leasehold improvements	\$ 62,876	\$ 48,628
Furniture, fixtures and equipment	24,939	24,939
Vehicles	51,400	51,400
Restaurant and kitchen equipment	<u>61,100</u>	<u>58,100</u>
Total	200,315	183,067
Less accumulated depreciation	<u>(141,219)</u>	<u>(131,308)</u>
Net property and equipment	<u>\$ 59,096</u>	<u>\$ 51,759</u>

OSSIPEE CONCERNED CITIZENS, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 6 INVESTMENTS**

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2021 and 2020:

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Investments				
Cash and equivalents	\$ 3,368	\$ 3,368	\$ 3,280	\$ 3,280
Mutual funds	20,172	29,530	18,624	20,444
Real property held for sale	<u>40,542</u>	<u>40,542</u>	<u>40,542</u>	<u>40,542</u>
Total	<u>\$ 64,082</u>	<u>\$ 73,440</u>	<u>\$ 62,446</u>	<u>\$ 64,266</u>

Investments in mutual funds are valued at the closing price reported in the active market in which the securities are traded. Management considers these investments to be long term in nature.

Components of investment return:

	<u>2021</u>	<u>2020</u>
Interest and dividends	\$ 1,303	\$ 1,311
Unrealized gain (loss)	<u>7,461</u>	<u>(1,741)</u>
Total investment return	<u>\$ 8,764</u>	<u>\$ (430)</u>

NOTE 7 FAIR VALUE MEASUREMENTS

FASB ASC Topic No. 820-10 provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820-10*, the 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, *ASC Topic 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 *ASC Topic 820* 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.

OSSIPEE CONCERNED CITIZENS, INC.

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

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.

Considering the terms, the carrying value for cash, short-term receivables and payables and refundable advances approximates fair value at June 30, 2021 and 2020.

The table below segregates all investments as of June 30, 2021 and 2020 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

	<u>2021</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and equivalents	\$ 3,368	\$ -	\$ -	\$ 3,368
Mutual funds	29,530	-	-	29,530
Real property held for sale	-	40,542	-	40,542
Total investments at fair value	<u>\$ 32,898</u>	<u>\$ 40,542</u>	<u>\$ -</u>	<u>\$ 73,440</u>

	<u>2020</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and equivalents	\$ 3,280	\$ -	\$ -	\$ 3,280
Mutual funds	20,444	-	-	20,444
Real property held for sale	-	40,542	-	40,542
Total investments at fair value	<u>\$ 23,724</u>	<u>\$ 40,542</u>	<u>\$ -</u>	<u>\$ 64,266</u>

OSSIPEE CONCERNED CITIZENS, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 8 LIQUIDITY AND AVAILABILITY**

The following represents Ossipee Concerned Citizens' financial assets as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 309,848	\$ 148,506
Investments	73,440	64,266
Accounts receivable	<u>22,296</u>	<u>52,837</u>
Total financial assets	<u>405,584</u>	<u>265,609</u>
Less amounts not available to be used within one year:		
Donor restricted funds	(5,697)	(16,706)
Real property held for sale	<u>(40,542)</u>	<u>(40,542)</u>
Total amounts not available within one year	<u>(46,239)</u>	<u>(57,248)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 359,345</u>	<u>\$ 208,361</u>

The Organization's goal is generally to maintain financial assets to meet 30 days of operating expenses (approximately \$85,000).

NOTE 9 LEASE TO OWN AGREEMENT

On June 4, 2021, the Organization entered into a lease to own agreement with employee, Amanda White for the trailer which the Organization has held for sale. The lease term is for 120 months beginning on December 1, 2020 and ending on November 30, 2030. The lessee has the option to purchase the property any time prior to the expiration of the lease agreement. The monthly lease payment is \$429. The purchase price stated in the option to purchase is \$40,391 subject to an annual interest rate of 4.50%.

NOTE 10 SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through May 9, 2022 the date the June 30, 2021 financial statements were available for issuance.

2022 Ossipee Concerned Citizens Board Members

Name	Address	Email
Dean Robertson- Chairman		
Roland Millette- Vice Chiar		
Melissa Ames- Secretary		
Don Miskelly		
Judy Robertson		
Andrea DiDonato		
Pat Parsons		
Tammy Bates		
Robert Morin		
Leona Simon		

ALEXANDER GORELCHENKA

To assist in preparing hot nutritious meals for the senior and disabled community.

EXPERIENCE

2019 – PRESENT

PREP COOK, OSSIPPEE CONCERNED CITIZENS

Preparation of ingredients and stations used in the cooking process, as well as maintaining the kitchen and ensuring it is clean and sanitized.

1985

PRODUCTION SALE MANAGER, ANNALEE DOLLS, MEREDITH NH

1969 TO 1985

ASST. MANAGER/ NIGHT MANAGER/ PRODUCE MANAGER, BROADWAY SUPER MARKET, CAMBRIDGE MA

1965 - 1969

US NAVY

EDUCATION

1951-1963

HIGH SCHOOL DIPLOMA

SKILLS

- Organizational Skills
- Attention to detail
- Ability to multitask skillfully
- Knowledge of basic cooking techniques
- Knowledge of basic health and safety rules in the kitchen
- Good communication skills
- Cleaning and sanitizing
- Proficient in time management
- Positive communication skills
- Teamwork

Amanda M. White, CLC

Education: July 2011- present day: Annual trainings on Civil Rights, Customer Service, Conflict Resolution, HIPAA Privacy Rule, HIPAA Security Rule, Bloodborne Pathogens, Emergency Preparedness, Workplace Violence & Harassment, Influenza Safety, Privacy Breach & Identity Verification, Hazard Communication, General Compliance and Fraud, Waste & Abuse

5/24-5/28/04 Certified Lactation Counselor Certificate Program by the Healthy Children Project, Inc. in Concord, NH. Continued breastfeeding education to keep certificate current (Renewal every 3 years and is current to date)

4/1-4/4/02 18 Hour Breastfeeding Peer Counselor presented by Paula Oliveira RN, BSN, IBCLC, in Manchester, NH

9/1997-1/1998 Attended Paradise Valley Community College in Phoenix, AZ. Credits in General Studies and Early Childhood Education

1997 Graduate of Kingswood Regional High School. Major in Mathematics

Employment June 2011 – Present day

Goodwin Community Health Center-WIC Program in Somersworth, NH

Certified Lactation Counselor and Program Assistant

Duties include but not limited to:

Issue and explain food benefits to participant at follow up nutrition appointments and certification appointments.

Provide second nutrition education contacts when applicable

Assist in various office duties including filing, photocopying, and other work as directed by WIC supervisor

Make follow up nutrition appointment reminder calls

Perform "no show" follow up duties, to include contacting participants to reschedule them for missed follow up nutrition appointments or certification appointments

Prepare supplies for WIC mobile clinics and assist with transportation to mobile clinics. Helps with set up and breakdown

Give participants referral information to services in their area

Attends breastfeeding trainings and classes as needed

Runs breastfeeding and pregnant caseload reports of WIC mothers and makes routine periodic contacts with all women assigned

Gives basic breastfeeding information and support to pregnant women and new mothers, including counseling about the benefits of breastfeeding, overcoming common barriers, and getting a good start with breastfeeding

Counsel Pregnant, Breastfeeding, and Postpartum women in clinics and over the phone

Refers women to other professionals and agencies regarding questions/concerns outside of BFPC scope of practice

Reads materials and stays educated in breastfeeding knowledge as provided by the supervisor

Assist WIC staff in promoting breastfeeding peer counselors through special projects and duties assigned

February 2010 – Present day

Ossipee Concerned Citizens, Inc. Meals on Wheels

Director of Elderly Nutrition Program

Duties include but are not limited to:

Interview and screening of potential recipients of home-delivered meals to determine eligibility. Recertification of existing clients

Submit all required forms to the state (XX, TIII, home-delivered, and congregate)

Maintain accurate counts on number of meals served, clients, etc. as needed for billing and reports per source.

Maintain accurate files on each recipient

Complete financial reimbursement forms of state, town, Medicaid, and private payments

Submit monthly and quarterly reports to Executive Director for billing and unit statistical reports

Submit monthly board reports to the OCC Board Members

Referrals to other area services that meet the client's needs. Work with other agencies and civic groups

Support other staff members to insure excellent service to our recipients

January 1999 – June 2011

Ossipee Concerned Citizens, Inc. WIC Program

Certified Lactation Counselor and Client Service Coordinator

January 1998 – October 2000

Ossipee Concerned Citizens, Inc. Childcare Center

Childcare & Pre-school Assistant

September 1997 – January 1998

Walgreens Pharmacy

Cashier and Beauty Dept. Assistant

August 1996 – September 1997

Pop's Doughnuts

Counter Help, Cashier, Hand Doughnut Cutter, Advertisement and Packaging

March 1996 – August 1996

Dunkin Donuts

Counter Help and Cashier

May 1994 – November 1995

Stafford's-in-the-fields

Housekeeper, Server, Cook's Assistant and Decorator

Ann-Marie Saucier

Kitchen Assistant

Objective

To cook and prepare nutritious well-balanced meals for the elderly in my community.

Education

Kingswood Regional High School
Wolfeboro, NH 03894
1986-1990

Experience

6/09/2021 to Present
Kitchen Assistant • Ossipee Concerned Citizens

6/12/2016 to 3/2022
Produce Associate • Hannaford

4/2016 to 7/2019
Horticulturist • Deer Cap Greenhouses

Excellent customer service for 8+ years, dedicated, hardworking, reliable, determined, adaptable, ambitious, eager to learn

Key Skills

Ability to skillfully multitask, great time management, organized, able to work independently or in a team, cleanliness skills, operating kitchen equipment, knowledge of food safety, and strong communication skills.

Leadership

Only two of us run a kitchen, cook, and prepare meals for 120+ meals on wheels clients, 15+ congregate clients, and 20+ childcare children. We believe no one should go hungry.

References

[Available upon request.]

DONNA GROW



OBJECTIVE

Utilizing my devotion to high-quality customer service and joy of helping people.



EDUCATION

High School Diploma | Cardinal Cushing High School, Dorchester MA
1973

ServSafe Certification | National Restaurant Association



EXPERIENCE

Site Coordinator/ Cook | Ossipee Concerned Citizens, Moultonborough NH
JULY 1, 2004 – PRESENT

Controlling and directing the food preparation process, following state nutrition guidelines, and following food prep and safety rules and regulations.

Cook | Ossipee Concerned Citizens, Center Ossipee, NH
1985 – 2003

Consistently met or exceeded goals related to food service work, Preparation of ingredients and stations used in the cooking process, as well as maintaining the kitchen, and ensuring it is clean and sanitized, contributed to profitability by assisting with fundraising, planned menus, and ordered food and supplies.

Deli Clerk | Value-Land Food Store
2002 – 2004

Handled customer service professionally, contributed to all aspects of cleanliness to assure safety and quality for employees and customers, sliced meat, and cheese with the machine for customers weighed and wrapped sliced foods, and affixed stickers showing price and weight.



SKILLS

- Ability to skillfully multitask
- Creativity
- Dexterity
- Time Management
- Menu Planning
- Organization and attention to detail
- Genuine Passion
- Ability to work under pressure
- Resourcefulness
- Math knowledge

Jo Grow

Objectives

To establish a long-term career in this organization where I may utilize my Assistant Cook professional skills and knowledge to be an inspiration to those around me.

Experience

Assistant Cook/ Ossipee Concerned Citizens, Moultonborough NH

August 2021 - Present

provide support to the head cook and have duties such as maintaining supplies, handling leftovers, preparing food, testing new recipes, cleaning the kitchen, and keeping cooking utensils organized. Ensure proper food handling, sanitation, and following food storage procedures.

McDonald's Crew Member/ McDonalds, West Ossipee NH

May 2021

Order taking, POS, receiving payments and giving correct change as needed, Fry cook, expediting food, making sure the correct food gets to the correct customer, and supply stocking.

In-Home Caregiver/ Curtis Quality Care, Tuftonboro NH

November 2019 to March 2020

Assisted clients with daily tasks such as housekeeping, grocery shopping, bathing, and other ADLs, preparing meals, assisting with their medications, and just spending time with them.

Life Skills Trainer/ Neurorestorative NH, Center Ossipee NH

August 2018 – November 2019

Assisted with daily activities, completed documentation of activities, wrote and sent reports as needed, transported clients to medical appointments and recreational outings, assisted in preparing meals, medication administration, assisted with personal hygiene, bathing, and toileting, taught clients different strategies on how to live as independently as possible, used CPI training to de-escalate verbal and physical outbursts.

Front End Manager & Cashier/ Wolfgang's Pizza, Subs, and More, Wolfeboro NH

January 2016 to September 2018

Managed front end, cashier, food preparation, food expeditor, handled customer compliments and complaints, ensured the cleanliness of the kitchen, trained newly hired employees, and completed the scheduling for all employees.

Jo Grow

Education

Kingswood Regional High School, Wolfeboro NH
High School Diploma September 2004 – June 2008

Skills

- Meal preparation
- Leadership
- Customer Service
- Organizational skills
- Knowledge of basic cooking techniques
- Knowledge of basic health and safety in a kitchen setting
- Time management
- Teamwork
- Attention to detail
- Medication administration
- Caregiving to humans and animals
- Developmental disabilities experience
- Monetary experience
- Basic household chores

Certifications and Licenses

CPI

September 2019 to September 2020

- Nonviolent crisis prevention

CPR/AED/First Aid

September 2019 to September 2021

Qualified Brain Injury Support Provider (QSISP)

March 2019 to November 2019

- To improve the lives of persons with neurobehavioral challenges, improves direct care

Medication Administration Training

November 2018 to November 2019

- Completed course of instruction in Healthcare Coordination and Administration of Medication (He-M1201) and has been directly observed by a nurse trainer.

JEANNINE MCINTIRE

A family-oriented person looking to expand my skills and knowledge.

EXPERIENCE

8/04/2021 – PRESENT

KITCHEN ASSISTANT, OSS�PEE CONCERNED CITIZENS, INC.

FOOD PREP, LINE WORKER, DISHWASHER

2005 – 2006

DELIVERY DRIVER, SANEL AUTO PARTS

Packing parts, pulling required auto parts, transporting parts to their destination, collecting payments, and choosing the safest and fastest delivery route to deliver parts.

VOLUNTEER WORK

THRIFT STORE/ FOOD PANTRY

TAGGING CLOTHES AND ORGANIZING ITEMS IN THE STORE

SKILLS

- Good communication skills
- Organizational Skills
- Attention to details
- Ability to multitask
- Knowledge of health and safety rules in a kitchen
- Knowledge of basic cooking techniques
- Cleaning and sanitizing

Joyce White

Objective: Working with community members in a senior setting.

Education: 1972-1979 Kingswood Regional High School, Wolfeboro, NH
Secretarial Courses

Work experience 1989 -Current - Ossipee Concerned Citizens, Ctr. Ossipee

A multi-faceted position of 24 years that encompasses many phases of home-delivered and congregate meals operations to include:

For Home-Delivered Meals: Keeping up to date records for the Meals-on-Wheels routes, recording changes to routes, insuring that all rules and background checks observed by the volunteer drivers for all sites, coordinating and recruiting volunteer drivers, providing detailed directions to clients' homes for drivers, making sure the weekend meals go out, and informing Tamworth and Wakefield Directors when holiday meals are delivered, keeping track of mileage and necessary timesheets for RSVP members, Faxing menus to newspapers and other agencies, and delivering meals when scheduled drivers are unable to do so.

For Congregate Meals: Greeting the seniors as they arrive, making daily announcements, developing donation slips as needed for tax purposes, making referrals, and keeping paperwork current.

1982-1989 - Yield House, North Conway, NH

Sealer Sander - Worked in finishing room

**Volunteer
experience**

Many years experience in volunteering for fund raising events in my community.

LYNN DILTZ

OBJECTIVE To get an opportunity where I can make the best of my potential and contribute to the organization's growth.

**SKILLS &
ABILITIES**

- Positive communication skills
 - Satisfactory Organizational skills
 - Attention to details
 - Ability to multitask
 - Cleaning and sanitizing
 - Knowledge of basic cooking techniques
 - Knowledge of basic health and safety rules in a kitchen setting
-

EXPERIENCE

KITCHEN ASSISTANT- OSSIPEE CONCERNED CITIZENS, INC.

2012 to Present

Making sure the kitchen is clean and organized; receiving and inspecting inventory; preparing ingredients in advance so they are readily available for daily recipes, and stocking products on the shelves, line worker, dishwasher.

EDUCATION

WESTBORO HIGH SCHOOL, WESTBORO, MA

High School Diploma

LINDSEY ADJUTANT

SUMMARY

Recent graduate from White Mountains Community College with an associate degree in accounting. I work closely with the Executive Director and assist her with administrative work.

SKILLS & ABILITIES

- Data entry, analysis, and management
- Software Proficiency (QuickBooks)
- Standards of accounting
- Knowledge of regulatory standards
- Adequate Communication
- Critical thinking/ Problem- solving
- Filing
- Organization and Time management

EXPERIENCE

- December 3, 2018 to Present *Bookkeeper, Ossipee Concerned Citizens, Inc.*
- Managing employee payroll
 - Creating and filing financial reports
 - Writing and editing budgets
 - Monitors accounts payable and accounts receivable
 - Attending monthly financial and board meetings
 - Data entry into QuickBooks
 - Perform monthly bank reconciliations
 - Writing grants for funding
 - Coordinating fundraising events

EDUCATION

August 2019 to August 2021 Associate Degree in Accounting, Berlin, New Hampshire, *White Mountains Community College*

2003 to 2007 High School Diploma, Wolfeboro, New Hampshire, Kingswood Regional High School

COMMUNICATION

I look forward to my future as a bookkeeper for the non-profit organization, Ossipee Concerned Citizens, Inc., where we strive to improve our community by providing meals for our senior citizens.

LEADERSHIP

I currently work side-by-side with my executive director at Ossipee Concerned Citizens, Inc., and I am learning numerous things about leadership, human resources, and business management.

Martha Chamberlain

Objective

To work hard and to the best of my ability and to contribute to the success and reputation of the organization.

Education

HIGH SCHOOL DIPLOMA | 1979 | KINGSWOOD REGIONAL HIGH SCHOOL

Skills & Abilities

- Well organized
- Positive communication skills
- Ability to multitask proficiently
- Attention to details
- Cleanliness and sanitizing
- Excellent Teamwork Skills
- Ability to work in a fast-paced environment

Experience

**MEAL PACKER/ DINING ROOM ATTENDANT | OSSIPPEE CONCERNED CITIZENS, INC.
| 1998 TO PRESENT**

Greeting volunteers, packing meals on wheels coolers with dessert, bread, sides, and lunch, packaging desserts for congregate meals, greeting clients, and assisting clients at the hot bar and salad bar.

DELIVERY DRIVER | POP'S DOUGHNUTS | 1997 TO 1998

Load, unload, prepare, inspect, and operate a delivery vehicle. Deliver goods to different addresses and through different routes.

SHIPPER/RECEIVER | WICKERS | 1990 TO 1996

Prepared shipments and ensured the cleanliness and orderliness of storage areas, tracked, traced, and updated the status of incoming and outgoing shipments, promptly unloaded trucks, and deliveries, and sorted and stocked receivables.

Ovidiu Charest



Trained and skilled in food service preparations with exceptional proficiency in meal synchronization and service.

Skills

- Excellent Customer Service
- Good communication skills
- Organizational Skills
- Knowledge of basic health and safety rules in the kitchen
- Attention to details
- Ability to multitask successfully
- Cleaning and sanitizing
- Knowledge of basic cooking techniques

Experience

9/21/2020 – PRESENT

Kitchen Assistant / Ossipee Concerned Citizens, Inc.

Preparation of ingredients and stations used in the cooking process, as well as maintaining the kitchen and ensuring it is clean and sanitized, line worker, dishwasher

2018 – 2020

Cashier/ Cook / Village Station Store

Operating cash registers quickly and accurately, responsible for processing cash, debit, credit, and check transactions using a cash register or other point-of-sale system in a retail environment, maintaining a safe and clean work environment

Education

2004 - 2005

Management / Plymouth State University

Plymouth, NH

2000 - 2004

High School Diploma / Moultonborough Academy

Moultonborough, NH

Misty Ryder

Work Experience

Executive Director

Ossipee Concerned Citizens. – Center Ossipee, NH

November 2020 to Present

Oversight of the non-profit Meals on Wheels program in Ossipee and Moultonborough, and Child Care Center in Ossipee NH. Coordinates events, fundraising and writes grants, manages employees and day to day operations, manages contracts with the state of New Hampshire and other agencies. Keeps operations updated and compliant with local, state, and federal regulations and rules. Supervises and supports a team of 20+ staff, including program managers, coordinators, and the kitchen production team. Develops and supports a collaborative, positive team environment, including facilitation of team meetings. In collaboration with managers, oversees hiring, staff support and disciplinary action for Meals on Wheels team as well as Child Care Center team. Oversees finances, reports, and audits.

Office Manager and Administrative Assistant

Duchesne Heating Inc. - Ossipee, NH

June 2018 to May 2020

Coordinate office administration and procedures to ensure organizational effectiveness, efficiency, and safety. Responsible for office communication protocols, streamlining administrative processes, inventory control, and task delegation. Work independently with little to no supervision. Well, organized handling shipping, supplies, equipment, bills, and errands.

Assistant Teacher Pre-K

Ossipee Crossings Child Care - Ossipee, NH

August 2016 to May 2018

Created and maintained the daycare's website and Facebook, helped them set up billing with QuickBooks, and cared for the children in a safe and clean environment.

Assembler

Index Packaging - Milton, NH

September 2015 to August 2016

Part of a dynamic team that collaborated, designing a new workspace implementing Lean Six Sigma.

Shift supervisor

Lakeview Neuro Rehab - Effingham, NH

August 2007 to 2015

PCM, MAINT, CPR Certified, assists clients in various settings following the client's schedule. Was able to adhere to the administrative, clinical, and human resources policies of Lakeview. Knows and implements incident, risk management, organization a flow chart fire safety, and emergency procedures.

Education

Bachelor's in Business Administration

Southern New Hampshire University - Manchester, NH

January 2015 to April 2019

Associate in Computer Science / Graphic Design

McIntosh College - Somersworth, NH

2006 to 2007

Skills

- Microsoft Office
- Square Space
- Adobe
- WordPress
- Adobe Illustrator
- Excel

Misty Ryder

- QuickBooks
- PowerPoint

Community Service

Ossipee Economic Development Council
2018 to Present

Cofounder of Ossipee United Round Table
April 2018 to Present

Founding Member of Ossipee Area Community Center
March 2020 to Present

Accomplishments

-
- Assisted to obtain funding and assembled the playground equipment in Center Ossipee, NH
 - Helped to secure funding for sidewalks lighting and signage for Center Ossipee, NH
 - Accompanied a team to organize thirty local organizations to bring Ossipee together and better the community
 - Collaborated with the team who supported the fire victims in Ossipee at the beginning of 2020
 - Helped assemble the playground at Constitution Park in Ossipee, NH
 - Organized a group of twenty-five people to clean Archers Pit in Center Ossipee, NH
 - Helped organize a group at Mountain View Community with the Historical Society to share stories and cookies

Volunteered

-
- Riverside Rest Home
 - Wakefield Food Pantry
 - Southern Maine Agency on Aging (Meals on Wheels)
 - Cocheco Valley Humane Society
 - Homeless Shelter for Stratford
 - Cub Scouts leader
 - Old Home Week
 - Main Street

T/B

**Tayze
Benson**

OBJECTIVE

To cook and serve hot meals to underserved elderly/disabled people in our community.



ADDRESS



PHONE



EMAIL

EXPERIENCE

August 2020– Present

Head Cook • Ossipee Concerned Citizens, Inc. • Center Ossipee, NH

June 2019– December 2019

Line Cook • Smoking Guns BBQ • Center Ossipee, NH

May 2016 – September 2016

Line Cook • Indian Mound Pizza • Center Ossipee, NH

Ability to skillfully multitask, creativity, dexterity, time management, resourcefulness, organization, genuine passion, attention to detail, ability to work under pressure, math knowledge, and willingness to learn.

Controlling and directing the food preparation process, following state nutrition guidelines, and following food prep and safety rules and regulations.

EDUCATION

January 2017- Carroll County Adult Education, Tamworth, NH
HiSET

March 2019- UNH Cooperative Extension- ServSafe Management

LEADERSHIP

Completed ServSafe Management Certification with a score of 100% on the first time taking the exam.

Theresa Hanks

To provide nutritious meals to our senior and home-bound community

Skills

- Proficient in Microsoft Word, Excel, Publisher, and Access
- Ability to multitask
- Efficient organization skills
- Adequate phone etiquette
- Attention to details
- Positive communication skills
- Knowledge of basic health and safety rules in a kitchen setting
- Excellent time management skills

Experience

2020 – PRESENT

Food Prep/ Administrative Assistant / Ossipee Concerned Citizens, Moultonborough NH

Prepare home-delivered meals for volunteer drivers, assist Site Manager prepare food under her direction, answer phone calls, take reservations for dinner, prepare, and deliver to-go meals.

JULY 2021 – PRESENT

Event Coordinator / Benz Community Center, Center Sandwich, NH

Responds to emails and voicemails plans events and takes applications for community members.

2008 - 2014

Administrative Assistant / First Christian Church, Cambridge, OH

Answered phone calls, prepared reports, prepared the bulletin, reported to the minister

2000 - 2014

Caregiver/ In-Home Service

Assisted client with meals, bathing, gait training, transfer training, errands, and bill paying.

Education

Physical Therapist Assistant- 2 Year Associates

Office Manager- 2 Year Associates

VIRGINIA MURPHY



OBJECTIVE

To do my job to the best of my ability in the different aspects of my job as a dining room worker



EDUCATION

High School Diploma | Reading Memorial High School, Reading MA
1962

Cosmetology | M. Fazio Beauty Academy, Lawrence MA
1964



EXPERIENCE

Dining Room Attendant | Ossipee Concerned Citizens
2012 – PRESENT

Greeting volunteers and clients and assisting site manager in any way needed.

Cosmetologist | Self-Employed
1962 – 1999



SKILLS

- Positive communication skills
- Ability to multitask efficiently
- Cleanliness and sanitization
- Excellent teamwork skills
- Knitting and quilting
- Cake decorating



VOLUNTEER WORK

First Congregational Church Meredith, NH

Karolina Brzozowska

PROFILE Self-motivated team leader rehabilitation specialist with related proficiencies and a background in comprehensive care for clients with mental and physical challenges. Detail-oriented individual who exemplifies professionalism, and an ability to manage multiple projects and tasks at any given moment. Demonstrated history of quality work performance. Highlighted leadership qualities and the ability to work with and manage individuals from varying backgrounds, while promoting team values. Driven partner eager for professional growth, increased responsibility, and the opportunity to leverage extensive expertise within the performance-based work culture of a growing organization.

EXPERIENCE

Ossipee Concerned Citizens
Center Ossipee, NH 2021-Current

NeuroRestorative
Freedom, NH 2015 - 2021

Lakeview Neurorehabilitation Center
Effingham, NH 2011 - 2015

Goldsmith Studios
New York, NY 2007 - 2010

EDUCATION Lakes Region Community College
Health Science 2015 - 2016

Warsaw University, Poland
Polish Philology 2000 - 2004

CERTIFICATIONS CPR, CPI, SERV Safe, QBIS

SKILLS

- Providing rehabilitation services to individuals who have physical and mental challenges
- Developing events, daily classroom and community activities
- Building and strengthening professional relationships with employers, coworkers, client families and community
- Utilizing various instruction techniques to reach individuals with varied learning styles and abilities
- Maintaining current knowledge of standards and industry best practices
- Bilingual (Polish and English)
- Computer savvy

Program Staff List

New Hampshire Department of Health and Human Services COMPLETE ONE PROGRAM STAFF LIST FOR EACH STATE FISCAL YEAR

Proposal Agency Name: Ossipee Concerned Citizens Inc.

A	B	C	D	E	F	G	H
Position Title	Current Individual in Position	Projected Hrly Rate as of 1st Day of Budget Period	Hours per Week dedicated to this program	Amnt Funded by this program for Budget Period	Total Salary for Budget Period	% of Salary Funded by this program	Site*
Administrative Salaries							
Executive Director	Misty Ryder	\$22.00	40	\$14,186	\$45,760.00	31%	OCC
Chief Financial Officer	Lindsey Adjutant	\$17.50	40	\$11,284	\$36,400.00	31%	OCC
Moultonboro Site Coordinator	Donna Grow	\$22.00	40	\$14,186	\$45,760.00	31%	MSSM
Meals Director	Amanda White	\$16.50	24	\$6,384	\$20,592.00	31%	OCC
Volunteer Coordinator	Joyce White	\$16.50	28	\$7,447	\$24,024.00	31%	OCC
Office Asistant	Theresa Hanks	\$14.00	8	\$1,805	\$5,824.00	31%	MSSM
Total Admin. Salaries		\$108.50	180	\$53,487	\$172,536	31%	All
Direct Service Salaries							
Head Cook	Tayze Benson	\$16.00	40	\$10,317	\$33,280.00	31%	OCC
OutReach Coordinator	Karoline Brzowska	\$15.00	40	\$9,672	\$31,200.00	31%	OCC
Dinningroom Manager	Martha Chamberlain	\$15.00	25	\$6,045	\$19,500.00	31%	OCC
Prep Cook	Ovidiu Charest	\$10.50	18	\$3,047	\$9,828.00	31%	MSSM
Prep Cook	Lynn Diltz	\$11.50	20	\$3,708	\$11,960.00	31%	MSSM
Prep Cook	Alexander Gorelchenka	\$10.50	10	\$1,693	\$5,460.00	31%	MSSM
Asistant Head Cook	Jo Grow	\$14.00	28	\$6,319	\$20,384.00	31%	MSSM
Prep Cook	Jeannine McIntire	\$12.00	18	\$3,482	\$11,232.00	31%	MSSM
Prep Cook	Virginia Murphy	\$11.00	10	\$1,773	\$5,720.00	31%	MSSM
Prep Cook	Ann-Marie Saucier	\$14.00	40	\$9,027	\$29,120.00	31%	OCC


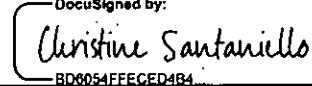
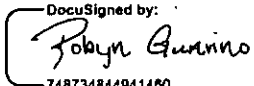
Subject: RFA-2023-BEAS-04-BEASN-07 (BEAS Nutrition)

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Rockingham Nutrition and Meals On Wheels Program, Inc.		1.4 Contractor Address 106 North Road Brentwood, NH 03833	
1.5 Contractor Phone Number (603) 679-2201	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$3,958,961.38
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  A7C12A2D80F343B... Date: 6/8/2022		1.12 Name and Title of Contractor Signatory Debra Perou Executive Director	
1.13 State Agency Signature DocuSigned by:  BD6054FFECED4B4... Date: 6/9/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello, State Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  748734844941480 On: 6/9/2022			
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.

Contractor Initials 
Date 6/8/2022

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

DP

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
BEAS Nutrition Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:


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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials 
Date 6/8/2022


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials 
Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials

DP

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials 

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
 - 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
 - 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
- 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
- 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
- 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service, ^{except}

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.
- 1.11. Adult Protection Services
- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
 - 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
 - 1.11.3. The Contractor shall inform the referring Adult Protection Service

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
 - 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
 - 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
 - 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
 - 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
 - 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

DP

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.
- 1.18.3. Food Delivery Reporting
 - 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
 - 1.18.3.1.2. The number of meals served in the aggregate.
 - 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
 - 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measures
- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
 - 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
 - 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
 - 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials

DP
Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

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

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{OS} and all _{DP}

RFA-2023-BEAS-04-BEASN-07

Contractor Initials OS DP

Rockingham Nutrition And Meals On Wheels Program, Inc.

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials 
Date 6/8/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services

Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Rockingham	All
Title III-C Congregate Meals	Rockingham	All
Title XX Home Delivered Meals	Rockingham	All
ARPA Home Delivered Meals	Rockingham	All
ARPA Congregate Meals	Rockingham	All

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition and Meals on Wheels Program, Inc.

Contractor Initials DS DP
Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 63.01% Federal funds,
 - 1.1.1. 23.91% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.66% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 14.33% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 9.87% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA #93.045, FAIN #2101NHHDC6,
 - 1.1.5. 6.25% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 36.99% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials 

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials DS
DP

Date 6/8/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

-
- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-07

Rockingham Nutrition And Meals On Wheels Program, Inc.

Contractor Initials 

Date 6/8/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	97,254	\$8.11	\$ 788,729.94
Title III-C Congregate Meals	Per Meal	42,258	\$8.11	\$ 342,712.38
Title XX Home Delivered Meals	Per Meal	58,284	\$8.11	\$ 472,683.24
ARPA Home Delivered Meals	Per Meal	28,344	\$8.11	\$ 229,869.84
ARPA Congregate Meals	Per Meal	17,939	\$8.11	\$ 145,485.29
Totals		244,079		\$ 1,979,480.69

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	97,254	\$8.11	\$ 788,729.94
Title III-C Congregate Meals	Per Meal	42,258	\$8.11	\$ 342,712.38
Title XX Home Delievered Meals	Per Meal	58,284	\$8.11	\$ 472,683.24
ARPA Home Delievered Meals	Per Meal	28,344	\$8.11	\$ 229,869.84
ARPA Congregate Meals	Per Meal	17,939	\$8.11	\$ 145,485.29
Totals		244,079		\$ 1,979,480.69
			Total Award	\$ 3,958,961.38



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 DS DP
Date 6/8/2022



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.

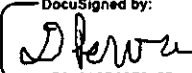
Place of Performance (street address, city, county, state, zip code) (list each location)


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

Vendor Name: Rockingham Nutrition Meals on wheels Program

6/8/2022

Date

DocuSigned by:

 Name: Debra Perou
 Title: Executive Director

Vendor Initials 
 Date 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-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: Rockingham Nutrition Meals on wheels Program

6/8/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director

DS

Vendor Initials

6/8/2022

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: Rockingham Nutrition Meals on wheels Program

6/8/2022
Date

DocuSigned by:

Name: Debra Perou
Title: Executive Director

DS
DP
Contractor Initials
6/8/2022
Date



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

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

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

Exhibit G

Contractor Initials

DS
DP

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Rockingham Nutrition Meals on wheels Program

6/8/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director

Exhibit G

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

Contractor Initials

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New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Rockingham Nutrition Meals on wheels Program

6/8/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

3/2014

Contractor Initials DP

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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

3/2014

Contractor Initials JP

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

3/2014

Contractor Initials DP

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

DP

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

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

Department of Health and Human Services

Rockingham Nutrition Meals on wheels Program

The State by:

Name of the Contractor

Christine Santaniello

Debra Perou

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Debra Perou

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/9/2022

6/8/2022

Date

Date

Contractor Initials DS
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Date 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Rockingham Nutrition Meals on wheels Program

6/8/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director

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Contractor Initials

6/8/2022
Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 78-167-7729
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 X NO YES

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

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

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

 NO YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services



Exhibit K

DHHS Information Security Requirements

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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

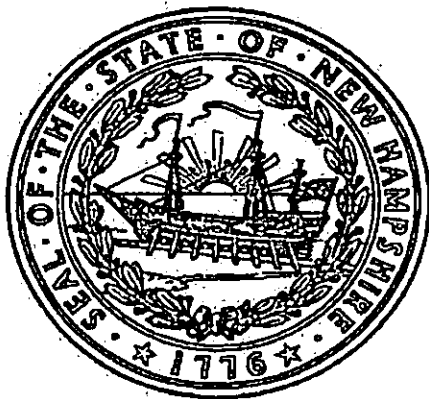
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 30, 1978. 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: 66243

Certificate Number: 0005782755



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 25th day of May A.D. 2022.

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

David M. Scanlan
Secretary of State

Certificate of Authority

I, **Sallyann Hawko**, hereby certify that:

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

1. I am a duly elected **Secretary/Officer of Rockingham Nutrition and Meals on Wheels Program**

(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **May 5, 2022**, at which a quorum of the Directors/shareholders were present and voting.

(Date)

VOTED: That the Chairman: **Chris Kelsey**, Treasurer: **David Barka**, and Executive Director: **Debra Perou**

(Name and Title of Contract Signatory)

are duly authorized on behalf of **Rockingham Nutrition and Meals on Wheels Program** to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: **5/25/2022**



Signature of Elected Officer
Name: **Sallyann Hawko**
Title: **Secretary**



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/25/2022

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 REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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

PRODUCER Avery Insurance 21 South Main Street PO Box 1510 Wolfeboro NH 03894-1510	CONTACT NAME: Janice Bagley PHONE (A/C No. Ext): (603) 569-2515 FAX (A/C. No.): (603) 569-4266 E-MAIL ADDRESS: janiceb@averyinsurance.net														
INSURED Rockingham Nutrition and Meals on Wheels Program Inc 106 North Rd Brentwood NH 03833	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Hanover Insurance</td> <td style="text-align: center;">22292</td> </tr> <tr> <td>INSURER B: Eastern Advantage Assurance Co</td> <td style="text-align: center;">13019</td> </tr> <tr> <td>INSURER C: USLI</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Hanover Insurance	22292	INSURER B: Eastern Advantage Assurance Co	13019	INSURER C: USLI		INSURER D:		INSURER E:		INSURER F:	
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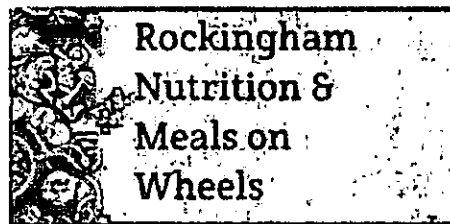
COVERAGES **CERTIFICATE NUMBER:** CL219711511 **REVISION NUMBER:**

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.

DESCR LTR	TYPE OF INSURANCE	ADDL INSR	INSUR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENTL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZHVA09999704	09/08/2021	09/08/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000 Professional Liability \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			AWVA098780	09/08/2021	09/08/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			UHVA32987606	09/08/2021	09/08/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	0000110136	09/08/2021	09/08/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
C	Directors & Officers Liability			NDO25553158	09/08/2021	09/08/2022	Each Claim \$1,000,000 Aggregate \$1,000,000

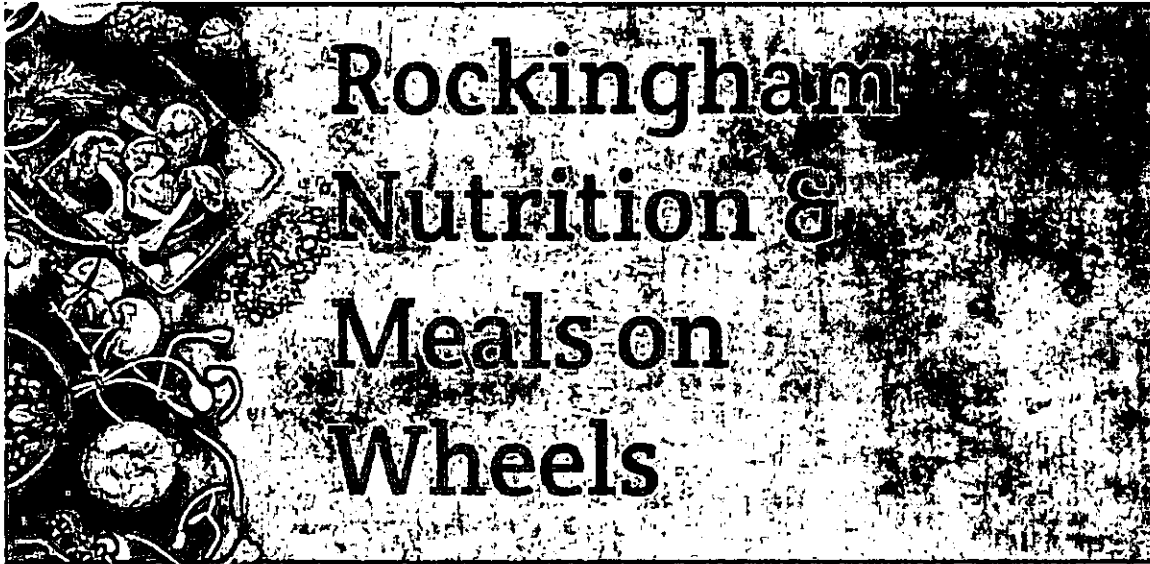
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Board of Directors are excluded for workers compensation coverage.

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



MISSION STATEMENT:

Rockingham Nutrition & Meals on Wheels Program provides nutritious meals and support services to older and or permanently or temporarily homebound residents of Rockingham County to help them preserve long term health, independence, and wellbeing.



ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Financial Statements
For the Year Ended June 30, 2020

(With Independent Auditors' Report Thereon)

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Rockingham Nutrition and Meals on Wheels Program

Report on the Financial Statements

We have audited the accompanying financial statements of Rockingham Nutrition and Meals on Wheels Program, which comprise the statement of financial position as of June 30, 2020, 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rockingham Nutrition and Meals on Wheels Program as of June 30, 2020, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2021 on our consideration of Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads 'Melanson'.

Merrimack, New Hampshire
April 16, 2021

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Financial Position June 30, 2020

	Without Donor Restrictions		
	Undesignated	Board Designated	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 727,992	\$ 1,066,523	\$ 1,794,515
Grants receivable	246,640	-	246,640
Contributions receivable	57,112	-	57,112
Prepaid expenses	24,847	-	24,847
Total Current Assets	1,056,591	1,066,523	2,123,114
Noncurrent Assets:			
Investments	-	731,011	731,011
Property and equipment, net	183,772	-	183,772
Total Noncurrent Assets	183,772	731,011	914,783
TOTAL ASSETS	\$ 1,240,363	\$ 1,797,534	\$ 3,037,897
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts payable	\$ 128,055	\$ -	\$ 128,055
Accrued expenses	123,046	-	123,046
Refundable advances	30,720	-	30,720
Other liabilities	16,929	-	16,929
Total Current Liabilities	298,750	-	298,750
Net Assets:			
Without donor restrictions:			
Undesignated	941,613	-	941,613
Board-designated	-	1,797,534	1,797,534
Total Net Assets	941,613	1,797,534	2,739,147
TOTAL LIABILITIES AND NET ASSETS	\$ 1,240,363	\$ 1,797,534	\$ 3,037,897

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Activities For the Year Ended June 30, 2020

	Without Donor Restrictions		
	Board		
	Undesignated	Designated	Total
SUPPORT AND REVENUE			
Federal grants:			
Title III and related programs	\$ 1,788,062	\$ -	\$ 1,788,062
Title III COVID-19	194,570	-	194,570
Choices for Independence Program	306,582	-	306,582
Nutrition Services Incentive Program	205,236	-	205,236
Other federal grants	5,500	-	5,500
Contributions	1,179,869	-	1,179,869
Special events, net	113,912	-	113,912
Investment income	28,325	-	28,325
Board-designated transfers	(133,767)	133,767	-
	3,688,289	133,767	3,822,056
EXPENSES			
Program Services:			
Congregate meals	220,253	-	220,253
Home meal delivery	2,796,109	-	2,796,109
Transportation services	244,297	-	244,297
Total Program Services	3,260,659	-	3,260,659
Supporting Services:			
Management and general	309,350	-	309,350
Fundraising	17,151	-	17,151
Total Supporting Services	326,501	-	326,501
	3,587,160	-	3,587,160
CHANGE IN NET ASSETS	101,129	133,767	234,896
NET ASSETS, BEGINNING OF YEAR	840,484	1,663,767	2,504,251
NET ASSETS, END OF YEAR	\$ 941,613	\$ 1,797,534	\$ 2,739,147

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAMStatement of Functional Expenses
For the Year Ended June 30, 2020

	Program Services				Supporting Services		
	Congregate Meals	Home Meal Delivery	Transportation Services	Total Program Services	Management and General	Fundraising	Total
Accounting	\$ -	\$ -	\$ -	\$ -	\$ 19,400	\$ -	\$ 19,400
Conferences and training	217	2,670	357	3,244	1,145	-	4,389
Contractual food and paper	116,888	1,344,206	-	1,461,094	-	-	1,461,094
Depreciation	345	4,250	4,879	9,474	4,688	-	14,162
Dues and subscriptions	-	-	-	-	1,600	-	1,600
Employee benefits	7,659	94,085	12,575	114,319	18,829	1,345	134,493
Rent (in-kind)	10,398	127,703	17,068	155,169	19,396	1,763	176,328
Information technology	2,041	24,373	1,919	28,333	918	-	29,251
Insurance	1,495	18,374	2,457	22,326	3,045	-	25,371
Licenses and fees	-	-	-	-	14,739	-	14,739
Other expenses	700	-	-	700	-	-	700
Occupancy	1,146	14,071	1,881	17,098	7,479	-	24,577
Office expenses	132	1,610	797	2,539	11,505	-	14,044
Payroll taxes	5,551	68,163	9,110	82,824	13,641	974	97,439
Professional fees	175	2,150	287	2,612	16,719	-	19,331
Program supplies	2,624	32,233	4,308	39,165	-	-	39,165
Salaries and wages	70,882	933,668	125,371	1,129,921	173,622	13,069	1,316,612
Transportation and mileage	-	128,553	63,288	191,841	2,624	-	194,465
Total	\$ 220,253	\$ 2,796,109	\$ 244,297	\$ 3,260,659	\$ 309,350	\$ 17,151	\$ 3,587,160

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Cash Flows
For the Year Ended June 30, 2020

Cash Flows From Operating Activities:	
Change in net assets	\$ 234,896
Adjustments to reconcile change in net assets to net cash from operating activities:	
Unrealized (gain) loss on investments	4,887
Depreciation	14,162
Changes in operating assets and liabilities:	
Grants and contributions receivable	48,307
Prepaid expenses	13,678
Accounts payable	(7,341)
Accrued expenses	35,142
Refundable advances and other liabilities	<u>33,898</u>
Net Cash Provided By Operating Activities	377,629
Cash Flows From Investing Activities:	
Purchase of fixed assets	(4,448)
Purchase of investments	<u>(37,771)</u>
Net Cash Used By Investing Activities	<u>(42,219)</u>
Net Increase in Cash and Cash Equivalents	335,410
Cash and Cash Equivalents, Beginning	<u>1,459,105</u>
Cash and Cash Equivalents, Ending	\$ <u>1,794,515</u>

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

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Notes to Financial Statements For the Year Ended June 30, 2020

1. Organization

Rockingham Nutrition and Meals on Wheels Program (the Organization), is a nonprofit organization that provides nutritious meals and support services to older adults and adults with temporary or permanent disabilities, of Rockingham County, NH to help them preserve long term health, well-being, and independence. The Organization's programs include:

Congregate Meals (also known as Community Luncheons)

The Organization has twelve dining locations throughout Rockingham County where older adults can go for lunch Monday through Friday. These dining locations are great places to eat a healthy meal, get out of the house, be with friends and peers, take part in other activities, or volunteer.

Home Meal Delivery

The Organization offers home meal delivery for older adults, and adults with temporary or permanent disabilities. During the COVID-19 pandemic, home meal delivery is also available for adults at higher risk of mortality or morbidity from COVID-19 to shelter at home. In addition to the meals, wellness checks are regularly done, with emergency protocols followed as needed.

Transportation Services

Transportation and rides within their communities are available for adults 60 years of age and older in several of the Organization's locations. Destinations may include community luncheons, medical appointments, grocery shopping, and other destinations.

2. Summary of Significant Accounting Policies

Change in Accounting Principle

ASU 2014-09 and ASU 2018-08 Revenue Recognition

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

ASU 2016-01 Equity Investments

In fiscal year 2020, the Organization also adopted Accounting Standards Update (ASU) 2016-01, *Financial Instruments - Overall (Subtopic 825-10): Recognition and*

Measurement of Financial Assets and Financial Liabilities, which relates to the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments. The adoption of this ASU did not have a significant impact on the financial statements.

ASU 2018-13 Changes to the Disclosure Requirements for Fair Value Measurement

In fiscal year 2020, the Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements for fair value measurements, and removes disclosures related to transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing transfers between levels, the valuation process of Level 3 fair value measurements, and a roll forward of Level 3 investments. The adoption of this ASU did not have a significant impact on the financial statements.

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.

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 federal and state 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.

Contributions Receivable

Unconditional grants and contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional grants and 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 revenue in the Statement of Activities. The allowance for uncollectible receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. 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.

Property and Equipment

Property and equipment additions over \$1,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 39 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 year 2020.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Federal and state contracts and grants are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenses are reported as refundable advances in the Statement of Financial Position. Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. 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.

Donated Services and In-Kind Contributions

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 and (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. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

Rockingham Nutrition and Meals on Wheels Program 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 Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal year 2020, the Organization 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 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, and those differences could be material.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Board of Directors believes that investment policies and guidelines are prudent for the long-term welfare of the Organization.

Fair Value Measurements and Disclosures

Certain assets 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 or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 - Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

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

New Accounting Standards to be Adopted in the Future

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense

recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending June 30, 2023. The Organization 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 Organization for the year ending June 30, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Contributed Nonfinancial Assets

In September 2020, the 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 are effective for annual reporting periods beginning after June 15, 2021. Early adoption is permitted. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, are comprised of the following at June 30, 2020:

Financial assets at year end:	
Cash and cash equivalents	\$ 1,794,515
Grants and contributions receivable	303,752
Investments	<u>731,011</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 2,829,278</u>

The Organization regularly 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 Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

4. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consist of mutual funds totaling \$731,011 at June 30, 2020. Unrealized losses recognized during fiscal year 2020 on equity securities totaled (\$4,887).

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

5. Property and Equipment

Property and equipment consists of the following at June 30, 2020:

Leasehold improvements	\$ 170,112
Furniture and equipment	77,399
Vehicles	<u>76,883</u>
Subtotal	324,394
Less accumulated depreciation	<u>(140,622)</u>
Total	<u>\$ 183,772</u>

6. Accrued Expenses

Accrued expenses consist of the following at June 30, 2020:

Accrued payroll and related expenses	\$	47,701
Accrued compensated absences		68,878
Other accrued expenses		<u>6,467</u>
Total	\$	<u>123,046</u>

7. Board-Designated Net Assets

Reimbursements from the Organizations' primary funding sources are often not received until well after expenditures have been made. Due to the critical nature of the Organization's mission, which is to provide food to people at risk, the Board believes that any lapse in service is not acceptable and that Board-designated net assets provide a sufficient reserve to fund the operations of the Organization.

Board-Designated Endowment Funds

The Board has designated, from net assets without donor restrictions, net assets for an endowment fund to address the foundation of long-term stability of the Organization. A vote of 2/3 of the full Board is required to add to and use these funds.

Working Capital Reserve

The Board of Directors designates the equivalent of approximately five and one half months' current operating expenses of the Organization's net assets without donor restrictions as a working capital reserve to stabilize its cash flow. These funds are to be used to mitigate program and cash flow risk associated with providing regular, and or short term growing, and uninterrupted meals to the older adults and adults with temporary or permanent disabilities, that are served by the Organization.

Changes in Board-designated net assets for the year ended June 30, 2020 are as follows:

<u>Year ended June 30, 2020</u>	<u>Endowment</u>	<u>Working Capital Reserve</u>	<u>Total</u>
Board-designated net assets, beginning of year	\$ -	\$ 1,663,767	\$ 1,663,767
Board voted establishment of endowment	731,011	(731,011)	-
Board-designated transfers	<u>-</u>	<u>133,767</u>	<u>133,767</u>
Board-designated net assets, end of year	<u>\$ 731,011</u>	<u>\$ 1,066,523</u>	<u>\$ 1,797,534</u>

8. 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 Organization expects such amounts, if any, to be immaterial.

9. In-kind Contributions

In-kind contributions totaling approximately \$176,000 in fiscal year 2020, consist primarily of donated rent at estimated fair market value.

10. Functionalized Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation and rent, which is allocated to program and supporting services based primarily on square footage used for program activities, food and travel, which is allocated based on the distribution of meals, as well as salaries and wages, employee benefits, payroll taxes, conferences and training, insurance, occupancy, and professional fees, which are allocated on the basis of time and effort.

11. Operating Leases

The Organization rents space under tenant-at-will agreements at various locations. Rental costs for the year ended June 30, 2020 totaled \$12,999.

The Organization leases office space in Brentwood, New Hampshire from the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar (\$1.00) per year.

12. Retirement Plan

The Organization has a 403(b) plan (the Plan) to provide retirement benefits for its employees. All employees are eligible to participate in the plan. The Plan generally permits an employee to make elective deferrals up to a maximum annual amount as set periodically by the Internal Revenue Service. At the discretion of the Board, the Organization may make matching contributions to the Plan for each participating

employee. The Organization's discretionary contribution to the Plan totaled \$15,002 for the year ended June 30, 2020.

13. Commitments and Contingencies

The COVID-19 outbreak in the United States has resulted in economic uncertainties for many. 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 the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on those served, employees, and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Organization's financial condition or results of operations is uncertain.

14. Concentrations of Risk

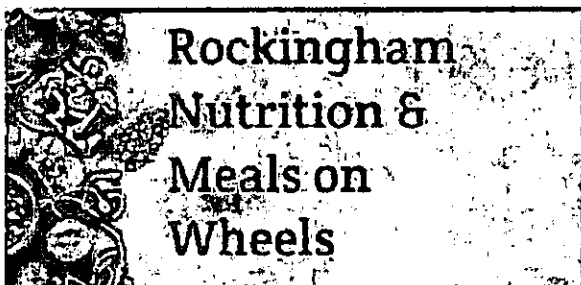
A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the year ended June 30, 2020, the Bureau of Elderly and Adult Services accounted for 64% of total revenues.

At June 30, 2020, amounts due from the State of New Hampshire totaled approximately \$237,000.

The Organization, by contract, relies almost 100% on one vendor to provide food services required to carry out the purpose of the Organization.

15. Subsequent Events

Subsequent events have been evaluated through April 16, 2021, which is the date the financial statements were available to be issued.



**RNMOW Board of Directors' List
2021-2022**

Name

Officers & Committees

Chris Kelsey

Chairman
Governance, Chairman

David Barka

Treasurer
Finance, Chair

Sallyann Hawko

Secretary
Governance

Charlotte Dilorenzo

Governance

Sandra J. Tanis

Governance
Finance

New member in process of becoming board member in June 2022.

DEBRA PEROU

EXPERIENCE

Sept. 1978- Present **Rockingham Nutrition and Meals on Wheels Program, Inc.**
106 North Road, Brentwood, NH 03833
DPerou@rnmow.org
www.Rockinghammealsonwheels.org

Executive Director of the Rockingham Nutrition and Meals on Wheels Program, a private nonprofit organization that provides community and home delivered meals, social services, and transportation to older adults and temporarily and permanently home bound residents living in Rockingham County, New Hampshire, a 37 town catchment area.

The Director is the key management leader of RNMOW, and is responsible for overseeing the administration, programs, and strategic plan of the organization. This position reports directly to the Board of Directors, and works with the Board and staff in order to fulfill the organization's mission through programs, strategic planning, and community outreach; develops resources sufficient to ensure the financial health, viability, and performance of the organization, and oversees and implements appropriate resources to ensure that the operations of the organization are appropriate. Other key duties include fundraising, marketing, and community outreach.

PROFESSIONAL AFFILIATIONS

- The National Association of Nutrition and Aging Services
- Meals on Wheels Association of America
- Meals on Wheels New Hampshire
- New Hampshire Center for Nonprofits
- New Hampshire Association of Healthy Aging
- Member of Regional Coordination Transportation Councils, Regions 8 and 10
- Executive Member of Regional Coordination Council Region 10
- New Hampshire Association of Healthy Aging, Steering Committee member
- NHAHA Diversity, Equity, and Inclusion Subcommittee

GOALS

Working with others, through a nonprofit, to improve lives in our communities.

Helen Kostrzynski

Professional Highlights **Rockingham Nutrition & Meals on Wheels 2007-present**
Operations Director

As Operations Director my role is to oversee the day-to-day activities of the agency, ensuring that the organization is managed and performing efficiently and effectively.

- Implements policies and procedures that will improve day-to-day operations
- Ensures work environments are adequate and safe
- Completion and submission of Grant and fundraising applications
- Certified trainer for defensive driving, emergency procedures and passenger assistance/wheel chair lift
- Oversees transportation program, DOT regulations and training
- Participates in the hiring and training of site managers
- Handles discipline and termination of employees as needed and in accordance with company policy
- Reviews, analyzes, and evaluates business procedures

Auditor / Field Supervisor

- Compliance checks verifying that policies and procedures are being followed
- Run meal sites when managers are out or during vacancies.
- Internal auditing done on meals, ordered/served, payroll, inventory, meal routes and donation tracking
- Complete annual employee evaluation on each manager
- Public Speaking events for town meetings, united way etc.
- Promote RNMOW at health fairs, senior meetings and conferences
- Network with other referring agency's regarding our services
- Conducts hiring process for site staff
- Works with administration on hiring managers
- Completes annual assessment on each site location
- Liaison between admin. and site staff
- Fundraising

Administrative

- Created a comprehensive Drug – Free workplace policy in accordance with Department of Labor & Department of Transportation guidelines
- Created a policy and protocol hand book for our Volunteer workers program in accordance with Workmen's comp. regulations and Department of Labor guidelines
- Chairperson of agency wide Safety program

Skills

- Microsoft Office
- Microsoft Streets and Trips
- Servsafe certification
- Strong working knowledge of Department of Transportation safety regulations and training requirements
- Strong working knowledge of Department of Labor regulations and guidelines
- Strong working knowledge of dietary guidelines
- Attend annual nutrition trainings and conferences
- Attend annual Department of Labor trainings
- Strong organizational and communications skills

Employment History

Operations Director	RNMOW, Brentwood, NH	2018-Present
Auditor / Field Supervisor / Administrative Assistant	RNMOW, Brentwood, NH	2007-2018
Banquet Team Member	The Wentworth by the Sea, New Castle, NH	2005-2010
Sales Representative	Rainbow Play systems, Portsmouth, NH	2001-2006

Education

B.A. Psychology	University of New Hampshire, Durham, NH	2005
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Jane F. Ross

Summary of Qualifications

Experienced professional with a record of success partnering with cross-functional teams in order to provide our customer with the best experience possible.

- Strong customer service background
- Proficient in Microsoft Excel, Outlook, PowerPoint and Word
- Excellent verbal and written communication skills
- Able to easily adapt to rapidly shifting priorities
- Detail-oriented and organized
- Strong analytical & problem-solving skills

Education

NHTI – Concord Community College

Accounting Certificate 12/2020 - 3.95 GPA

- Accounting 1 & 2
- Business Law
- Principles of Marketing
- Advanced Excel
- PC Applications

Professional Highlights

Rockingham Nutrition & Meals on Wheels Program

Brentwood, NH

2021 - Present

- **Bookkeeper**
 - QuickBooks Entry and reporting
 - Verifying and entering payables, paying bills
 - Invoicing Receivables
 - Recording and analyzing deposits / Reconciling Bank Statements
 - Financial Reporting
 - Verifying and analyzing Catering costs
 - Research cost savings opportunities
 - Work with Auditors at annual review
 - Other related reporting
- **Payroll**
 - Verifying Time and Mileage
 - Entry into Paychex
 - Tracking: Earned Time, Anniversary Bonuses, Hours, Mileage
 - Other related reporting

- **HR Duties**

- Maintain Employee files (personal & Medical)
- Track and monitor all types of leaves
- Work with a variety of Insurance Companies for employee benefits including researching different companies/policies, assisting employees with information as well as enrollment

Bluestem Brands - Appleseed's Group, Middleton, MA

2001-2020

- **Senior Planner**

- Extensive use of Excel for analyzing historical sales and financial analysis as well as to create visually appealing charts
- Consistently met all deadlines while maintaining expected budgets
- Mentored and trained new hires in Forecast 21 as well as company data systems
- Key player in evaluating new planning systems allowing us to work smarter not harder
- Partnered with merchants to predict receipt needs each season and recommended mark-down or chase processes
- Forged partnerships with teammates, coworkers and key vendors
- Identified risks and established opportunities to drive growth and increase profit through effective inventory management
- Monitored inventory, capacity and movement to maintain optimal levels of stock and resolve discrepancies
- Tracked and recapped key item performance
- Provided all weekly and monthly sales reports to direct supervisor

Sullivan Chiropractic

2010-2015

- **Clerical/Admin**

- Welcomed patients and visitors warmly and alerted staff to arrivals of scheduled appointments
- Coordinated work calendar and scheduled appointments and meetings
- Executed record filing system to improve document organization and management
- Processed invoices and expenses to facilitate on-time payment
- Handled client correspondence and tracked records to foster office efficiency
- Performed general office duties



Rockingham Nutrition & Meals on Wheels

CONTRACTOR NAME:

Rockingham Nutrition and Meals on Wheels Program

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Debra Perou	Executive Director	102,738.73	65%	66,779
Helen Kostrzynski	Operations Director	65,000.00	65%	42,250
Jane Ross	Accounting Officer	45,344.00	65%	29,473

Subject: RFA-2023-BEAS-04-BEASN-04 (BEAS Nutrition Services)

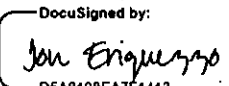
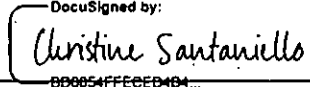
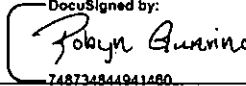
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

<p>1.1 State Agency Name New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name St. Joseph's Community Services, Inc.</p>		<p>1.4 Contractor Address P.O. Box 910 395 Daniel Webster Highway Merrimack, NH 03054</p>	
<p>1.5 Contractor Phone Number (603) 424-9967</p>	<p>1.6 Account Number 541-500383 and 544-500386</p>	<p>1.7 Completion Date June 30, 2024</p>	<p>1.8 Price Limitation \$5,631,940.84</p>
<p>1.9 Contracting Officer for State Agency Nathan D. White, Director</p>		<p>1.10 State Agency Telephone Number (603) 271-9631</p>	
<p>1.11 Contractor Signature DocuSigned by:  Date: 6/10/2022</p>		<p>1.12 Name and Title of Contractor Signatory Jon Enriquezzo, President</p>	
<p>1.13 State Agency Signature DocuSigned by:  Date: 6/12/2022</p>		<p>1.14 Name and Title of State Agency Signatory Christine Santaniello, Associate Commissioner</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/13/2022</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____</p>			

Contractor Initials 
Date 6/10/2022

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials

JE

Date 6/10/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:


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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials 
Date 6/10/2022


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials 
Date 6/10/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials

JE
Date 6/10/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home-delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials 
Date 6/10/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service ^{DS}except

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials

JE

6/10/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.
- 1.11. Adult Protection Services
- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
 - 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
 - 1.11.3. The Contractor shall inform the referring Adult Protection Service

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials

JE
6/10/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials

JE
6/10/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.

1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials

JE
6/10/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
 - 1.18.3.1.2. The number of meals served in the aggregate.
 - 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
 - 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measures
- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
 - 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
 - 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
 - 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials

JE
6/10/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{DS} and all _{JE}

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

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Contractor Initials
6/10/2022
Date



New Hampshire Department of Health and Human Services
BEAS Nutrition Services

Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Hillsborough	All
Title III-C Congregate Meals	Hillsborough	All
Title XX Home Delivered Meals	Hillsborough	All
ARPA Home Delivered Meals	Hillsborough	All
ARPA Congregate Meals	Hillsborough	All

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials ^{DS}
JE
Date 6/10/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 61.18% Federal funds,
 - 1.1.1. 27.49% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 9.95% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 12.96% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 10.77% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA #93.045, FAIN #2101NHHDC6;
 - 1.1.5. 0.00% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 38.82% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials 
Date 6/10/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials DS
JE
Date 6/10/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

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- 8.1.2. 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.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. 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.
 - 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-04

St. Joseph Community Services, Inc.

Contractor Initials DS
JE
Date 6/10/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	159,096	\$8.11	\$ 1,290,268.56
Title III-C Congregate Meals	Per Meal	69,122	\$8.11	\$ 560,579.42
Title XX Home Delivered Meals	Per Meal	75,000	\$8.11	\$ 608,250.00
ARPA Home Delivered Meals	Per Meal	44,004	\$8.11	\$ 356,872.44
ARPA Congregate Meals	Per Meal	0	\$8.11	\$ -
Totals		347,222		\$ 2,815,970.42

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	159,096	\$8.11	\$ 1,290,268.56
Title III-C Congregate Meals	Per Meal	69,122	\$8.11	\$ 560,579.42
Title XX Home Delievered Meals	Per Meal	75,000	\$8.11	\$ 608,250.00
ARPA Home Delievered Meals	Per Meal	44,004	\$8.11	\$ 356,872.44
ARPA Congregate Meals	Per Meal	0	\$8.11	\$ -
Totals		347,222		\$ 2,815,970.42
			Total Award	\$ 5,631,940.84

Contractor Initials: JE
 Date: 6/10/2022



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

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New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.


Place of Performance (street address, city, county, state, zip code) (list each location)


Check if there are workplaces on file that are not identified here.

Vendor Name: St. Joseph Community services, Inc.

6/10/2022

Date

DocuSigned by:

 Name: Jon Enriquez
 Title: President

Vendor Initials 
 Date 6/10/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

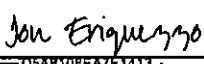
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: St. Joseph Community services, Inc.

6/10/2022

Date

DocuSigned by:

 Name: Jon Enriquezzo
 Title: President

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Vendor Initials
 Date 6/10/2022

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

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New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(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: St. Joseph Community services, Inc.

6/10/2022

Date

DocuSigned by:
Jon Enriquez
Name: Jon Enriquez
Title: President

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New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: St. Joseph Community services, Inc.

6/10/2022

Date

DocuSigned by:

Jon Enriquez

Name: Jon Enriquez

Title: President

Exhibit G

Contractor Initials

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JE

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: St. Joseph Community services, Inc.

6/10/2022

Date

DocuSigned by:

Jon Enriquez

Name: Jon Enriquez

Title: President



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

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Date 6/10/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

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Date 6/10/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials

JE

Date 6/10/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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3/2014

Contractor Initials

Date 6/10/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

St. Joseph Community services, Inc.

The State

Name of the Contractor

Christine Santaniello

Jon Enriquezzo

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Jon Enriquezzo

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

President

Title of Authorized Representative

Title of Authorized Representative

6/12/2022

6/10/2022

Date

Date

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JE
Contractor Initials

6/10/2022
Date



New Hampshire Department of Health and Human Services
Exhibit J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: St. Joseph Community services, Inc.

6/10/2022

Date

DocuSigned by:

Jon Enriquez

Name: Jon Enriquez

Title: President

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Contractor Initials

6/10/2022
Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- 1. The DUNS number for your entity is: 108866609
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

- 3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

- 4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and/or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a); DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire; Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doiit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

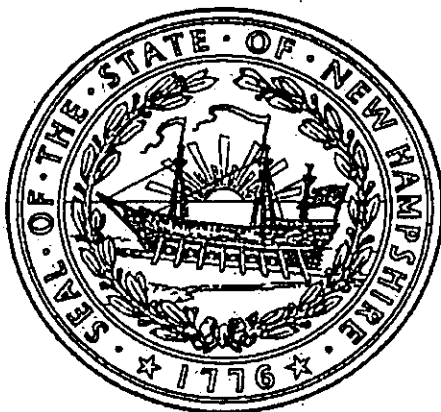
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that ST. JOSEPH COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 26, 1977. 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: 64319

Certificate Number: 0005750390



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 5th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Carolyn Oguda, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of St. Joseph Community Services, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 27, 2021, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jon Enriquezzo & Kristin Kostecki (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of St. Joseph Community Services, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 31 May 2022

Carolyn Oguda
Signature of Elected Officer

Name: Carolyn Oguda
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
4/27/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Eaton & Berube Insurance Agency, LLC. 11 Concord Street Nashua, NH 03064	CONTACT NAME:	
	PHONE (A/C, No, Ext): (603) 882-2766	FAX (A/C, No): (603) 886-4230
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A : Selective Insurance Group Inc.	
	INSURER B : Wesco Insurance Company	
INSURED St Joseph Community Services, Inc P.O. Box 910 Merrimack, NH 03054-4128	INSURER C : Hartford Steam Boilers, Inc.	
	INSURER D :	
	INSURER E :	
	INSURER F :	
	NAIC #	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			S 2290338	10/1/2021	10/1/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			S 2290338	10/1/2021	10/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			S 2290338	10/1/2021	10/1/2022	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N N/A If yes, describe under DESCRIPTION OF OPERATIONS below			WWC3551231	10/1/2021	10/1/2022	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Cyber Liability			660351802	12/9/2021	10/1/2022	
A	Directors & Officers			MY 1006841	10/1/2021	10/1/2022	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Non-Profit Organization providing "Meals on Wheels" services.
 Workers Compensation Information: No Excluded Officers; Coverage for NH.

CERTIFICATE HOLDER State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--

St. Joseph Community Services DBA Meals on Wheels of Hillsborough County

Mission Statement

The mission of Meals on Wheels of Hillsborough County is to create connection and enrich the lives of older and homebound adults who live independently through nutrition, social engagement and community services.

ST. JOSEPH COMMUNITY SERVICES, INC



MEALS ON WHEELS
HILLSBOROUGH COUNTY



The mission of Meals on Wheels of Hillsborough County is to create connection and enrich the lives of older and homebound adults who live independently through nutrition, social engagement and community services.

**ST. JOSEPH COMMUNITY SERVICES, INC.
DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY**

Financial Statements
For the Year Ended September 30, 2021

(With Independent Auditors' Report Thereon)

Jim Scammon, Chair
Dan Abbis, D.O., Vice Chair
Peter Albert, Treasurer
Carolyn Oguda, Secretary

Christopher Conway
Jon Eriquezzo
Sharon Goldsmith
Jordan Guagliumi

Board of Directors:

Colleen Lyons
Kayla McDonald
Allison Mensh
Andrea O'Brien

Gilbert Oriol
Richard Plamondon
Roger R. Dionne, MD, Director Emeritus

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County

Report on the Financial Statements

We have audited the accompanying financial statements of St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County, which comprise the statement of financial position as of September 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County as of September 30, 2021, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited St. Joseph Community Services, Inc.'s fiscal year 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 3, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020 is consistent, in all material respects, with the audited financial statements from which it was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2022 on our consideration of St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough 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 the effectiveness of St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County'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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads 'Melanson'.

Merrimack, New Hampshire
January 28, 2022

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Financial Position
September 30, 2021
(with summarized comparative totals as of September 30, 2020)

	2021			2021 Total	2020 Total
	Without Donor Restrictions		With		
	Undesignated	Board Designated	Donor Restrictions		
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 901,029	\$ 48,296	\$ 83,821	\$ 1,033,146	\$ 1,248,331
Contributions receivable	38,979	-	181,000	219,979	183,155
Grants receivable	295,161	-	-	295,161	246,183
Other assets	22,725	-	-	22,725	26,268
Total Current Assets	1,257,894	48,296	264,821	1,571,011	1,703,937
Noncurrent Assets:					
Investments	1,256,666	-	-	1,256,666	973,927
Property and equipment, net	117,919	-	-	117,919	113,654
Contributions receivable	-	-	-	-	31,000
Notes receivable	106,362	-	-	106,362	104,720
Total Noncurrent Assets	1,480,947	-	-	1,480,947	1,223,301
TOTAL ASSETS	\$ 2,738,841	\$ 48,296	\$ 264,821	\$ 3,051,958	\$ 2,927,238
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts payable	\$ 163,275	\$ -	\$ -	\$ 163,275	\$ 208,090
Accrued expenses	104,199	-	-	104,199	110,335
Other liabilities	-	-	-	-	5,875
Total Current Liabilities	267,474	-	-	267,474	324,300
Net Assets:					
Without donor restrictions:					
Undesignated	2,471,367	-	-	2,471,367	2,300,505
Board designated	-	48,296	-	48,296	41,612
With donor restrictions:					
Purpose restrictions	-	-	73,821	73,821	68,821
Time restrictions	-	-	191,000	191,000	192,000
Total Net Assets	2,471,367	48,296	264,821	2,784,484	2,602,938
TOTAL LIABILITIES AND NET ASSETS	\$ 2,738,841	\$ 48,296	\$ 264,821	\$ 3,051,958	\$ 2,927,238

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Activities
For the Year Ended September 30, 2021
(with summarized comparative totals for the year ended September 30, 2020)

	2021			2021 Total	2020 Total
	Without Donor Restrictions		With		
	Undesignated	Board Designated	Donor Restrictions		
SUPPORT AND REVENUE					
Support:					
Bureau of Elderly and Adult Services:					
Title III and related programs	\$ 2,190,351	\$ -	\$ -	\$ 2,190,351	\$ 2,067,622
Nutrition Services Incentive Program	222,646	-	-	222,646	223,840
CFI	571,403	-	-	571,403	641,247
Other grants	78,696	-	-	78,696	142,952
Contributions	934,297	-	155,000	1,089,297	1,254,001
In-kind contributions	169,713	-	-	169,713	231,408
Special events, net	24,686	-	-	24,686	18,032
Revenue:					
Other income	18,069	-	-	18,069	17,440
Net Assets Released From Restriction	144,316	6,684	(151,000)	-	-
Total Support and Revenue	4,354,177	6,684	4,000	4,364,861	4,596,542
EXPENSES					
Program Services:					
Home delivery	3,529,382	-	-	3,529,382	3,475,322
Congregate services	31,178	-	-	31,178	288,944
Transportation	40,184	-	-	40,184	25,767
Total Program Services	3,600,744	-	-	3,600,744	3,790,033
Supporting Services:					
Management and general	560,797	-	-	560,797	434,545
Fundraising	206,757	-	-	206,757	250,907
Total Supporting Services	767,554	-	-	767,554	685,452
Total Expenses	4,368,298	-	-	4,368,298	4,475,485
Change in Net Assets From Operations	(14,121)	6,684	4,000	(3,437)	121,057
NONOPERATING ACTIVITIES					
Interest and dividends	1,295	-	-	1,295	7,090
Unrealized gains	183,688	-	-	183,688	75,986
Total Nonoperating Activities	184,983	-	-	184,983	83,076
Change in Net Assets	170,862	6,684	4,000	181,546	204,133
Net Assets, Beginning of Year	2,300,505	41,612	260,821	2,602,938	2,398,805
Net Assets, End of Year	\$ 2,471,367	\$ 48,296	\$ 264,821	\$ 2,784,484	\$ 2,602,938

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Functional Expenses
For the Year Ended September 30, 2021
(with summarized comparative totals for the year ended September 30, 2020)

	2021								2020 Total
	Program Services				Supporting Services			2021 Total	
	Home Delivery	Congregate Services	Transportation	Total Program Services	Management and General	Fundraising	Total Supporting Services		
Accounting	\$ -	\$ -	\$ -	\$ -	\$ 17,900	\$ -	\$ 17,900	\$ 17,900	\$ 10,650
Advertising	-	-	-	-	14	-	14	14	1,849
Depreciation	3,390	35	35	3,460	25,073	288	25,361	28,821	26,620
Dues and subscriptions	6,581	67	67	6,715	599	329	928	7,643	5,730
Employee benefits	66,965	683	683	68,331	37,093	13,033	50,126	118,457	99,504
Food	1,820,704	17,811	-	1,838,515	-	-	-	1,838,515	1,890,067
Insurance	38,127	387	387	38,901	9,665	3,602	13,267	52,168	32,108
Legal	-	-	-	-	2,103	-	2,103	2,103	3,274
Other expenses	4,843	129	129	5,101	14,012	8,172	22,184	27,285	32,481
Occupancy	269,409	1,021	228	270,658	4,036	10,818	14,854	285,512	319,213
Office expenses	127,083	1,298	1,298	129,679	11,070	20,780	31,850	161,529	158,485
Payroll taxes	82,335	840	840	84,015	29,989	10,337	40,326	124,341	111,113
Retirement contributions	12,662	129	129	12,920	9,232	3,182	12,414	25,334	24,535
Salaries and wages	977,052	8,379	30,931	1,016,362	395,452	136,056	531,508	1,547,870	1,565,472
Staff development	1,514	15	15	1,544	1,522	-	1,522	3,066	4,011
Supplies	38,010	384	-	38,394	-	-	-	38,394	98,679
Travel	80,707	-	5,442	86,149	3,037	160	3,197	89,346	91,694
Total Functional Expenses	\$ 3,529,382	\$ 31,178	\$ 40,184	\$ 3,600,744	\$ 560,797	\$ 206,757	\$ 767,554	\$ 4,368,298	\$ 4,475,485

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Cash Flows
 For the Year Ended September 30, 2021
 (with comparative totals for the year ended September 30, 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 181,546	\$ 204,133
Adjustments to reconcile change in net assets to net cash from operating activities:		
Unrealized gain on investments	(183,688)	(75,986)
Depreciation	28,821	26,620
Interest accrued on notes receivable	1,642	(1,593)
Change in operating assets and liabilities:		
Contributions receivable	(5,824)	3,640
Grants receivable	(48,978)	176,785
Other current assets	3,543	(6,173)
Accounts payable	(44,815)	62,499
Accrued expenses	(6,136)	23,150
Other liabilities	<u>(5,875)</u>	<u>(4,294)</u>
Net Cash Provided (Used) By Operating Activities	(79,764)	408,781
Cash Flows From Investing Activities:		
Purchase of fixed assets	(33,726)	(10,804)
Purchase of investments	<u>(101,695)</u>	<u>-</u>
Net Cash Used By Investing Activities	<u>(135,421)</u>	<u>(10,804)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(215,185)	397,977
Cash and Cash Equivalents, Beginning	<u>1,248,331</u>	<u>850,354</u>
Cash and Cash Equivalents, Ending	<u>\$ 1,033,146</u>	<u>\$ 1,248,331</u>

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Notes to Financial Statements For the Year Ended September 30, 2021

1. Organization

St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County (the Organization), fosters independence and life enrichment for seniors and other qualified adults through nutrition, social engagement, and community services. Services are provided through the following programs:

Home Delivery

The Organization offers home meal delivery for older adults, and adults with temporary or permanent disabilities.

Congregate Services

The Organization invites anyone age 60 or older to one of their many dining centers throughout Hillsborough County for tasty, nutritious lunches served Monday through Friday. In addition to these lunches, individuals are invited to participate in activities related to nutrition, recreation, health and welfare, and social services that are easily accessible at nutrition site locations.

Transportation

The Organization provides transportation assistance to individuals age 60 and older who are socially isolated due to a lack of transportation.

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 September 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 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. Management has determined that no allowance is necessary.

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 \$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 40 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-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 capital reserve.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Federal and state contracts and grants are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position. 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 comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. 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.

Donated Services and In-Kind Contributions

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. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that are allocated include clerical, IT, depreciation, occupancy, and administration, which are allocated to program and supporting services based primarily on square footage used for program activities, as well as salaries and wages, employee benefits, and travel, which are allocated on the basis of time and effort.

Measure of Operations

The Statement of Activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services. Nonoperating activities are limited to resources outside of those programs and services and are comprised of investment income.

Income Taxes

St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County 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 Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization 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 Organization 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 could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee of the Board of Directors. 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 Organization.

Fair Value Measurements and Disclosures

Certain assets 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 or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

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 Organization for the year ending September 30, 2022. The Organization 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 ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease

liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending September 30, 2023. The Organization 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 Organization for the year ending September 30, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, are comprised of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,033,146	\$ 1,248,331
Contributions receivable	219,979	214,155
Grants receivable	295,161	246,183
Investments	1,256,666	973,927
Notes receivable	<u>106,362</u>	<u>104,720</u>
Total financial assets	2,911,314	2,787,316
Less amounts not available to be used within one year:		
Contributions receivable in more than one year	-	(31,000)
Notes receivable	<u>(106,362)</u>	<u>(104,720)</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 2,804,952</u>	<u>\$ 2,651,596</u>

The Organization regularly 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 Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

As part of its liquidity management plan, the Organization also has a \$250,000 revolving line of credit available to meet cash flow needs.

4. Contributions Receivable

Contributions receivable are expected to be collected as follows at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Within one year	\$ 219,979	\$ 183,155
Two to five years	<u> </u>	<u>31,000</u>
Total	<u>\$ 219,979</u>	<u>\$ 214,155</u>

Discount to present value has not been recorded for contributions to be collected in more than one year, as it has been determined to be immaterial.

5. Other Assets

Other assets consist of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Prepaid insurance	\$ 11,859	\$ 16,753
Other prepaid expenses	7,506	6,435
Flexible spending account reserve	<u>3,360</u>	<u>3,080</u>
Total	<u>\$ 22,725</u>	<u>\$ 26,268</u>

6. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consist of the following at September 30, 2021 and 2020:

<u>Investment Type</u>	<u>2021</u>	<u>2020</u>
Mutual funds	\$ 1,232,848	\$ 973,927
Equities	<u>23,818</u>	<u> </u>
Total	<u>\$ 1,256,666</u>	<u>\$ 973,927</u>

Unrealized gains recognized during fiscal years 2021 and 2020 on equity securities totaled \$183,688 and \$75,986, respectively.

7. Property and Equipment

Property and equipment is comprised of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Building	\$ 328,730	\$ 316,051
Furniture and equipment	97,006	76,598
Vehicles	<u>60,600</u>	<u>60,600</u>
Subtotal	486,336	453,249
Less accumulated depreciation	<u>(368,417)</u>	<u>(339,595)</u>
Total	<u>\$ 117,919</u>	<u>\$ 113,654</u>

8. Notes Receivable

Notes receivable consist of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
On May 12, 2017, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on May 31, 2022, including accrued interest.	\$ 50,000	\$ 50,000
On January 18, 2019, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on December 31, 2023, including accrued interest.	<u>50,000</u>	<u>50,000</u>
	100,000	100,000
Accrued interest	<u>6,362</u>	<u>4,720</u>
Total	<u>\$ 106,362</u>	<u>\$ 104,720</u>

As discussed in Note 2 to these financial statements, the notes are categorized as Level 3 for investments measured using inputs that are unobservable.

9. Accrued Expenses

Accrued expenses consist of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Accrued payroll and related expenses	\$ 55,438	\$ 50,216
Accrued compensated absences	<u>48,761</u>	<u>60,119</u>
Total	<u>\$ 104,199</u>	<u>\$ 110,335</u>

10. Line of Credit

At September 30, 2021 and 2020, the Organization had a \$250,000, unsecured revolving line of credit with a bank. Borrowings under the line are payable on demand and bear interest at the bank's prime rate. The agreement requires compliance with certain financial and non-financial covenants. There was no balance due under this note at September 30, 2021 and 2020.

11. Board Designated Net Assets

The Board has voted from net assets without donor restrictions to create a designated fund for capital reserves, which cannot be used without prior approval of the Board. Board designated assets are comprised of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Capital reserve for expenditures for major assets	<u>\$ 48,296</u>	<u>\$ 41,612</u>
Total	<u>\$ 48,296</u>	<u>\$ 41,612</u>

12. Net Assets With Donor Restrictions

Net assets with donor restrictions are comprised of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Purpose restrictions:		
Digital meal delivery software	\$ 68,821	\$ 68,821
Dining furniture	5,000	-
Time restrictions	<u>191,000</u>	<u>192,000</u>
Total	<u>\$ 264,821</u>	<u>\$ 260,821</u>

Net assets were released from program restrictions by incurring expenses satisfying the restricted purpose or by the passage of time.

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 Organization expects such amounts, if any, to be immaterial.

14. Transactions with Related Parties

In fiscal year 2021, the Organization received services totaling approximately \$72,000 from several businesses that either employ or are owned by certain members of the Board of Directors. In accordance with the State of New Hampshire's Conflict of Interest requirements, the Organization has complied with all notice, publication, and approval requirements.

15. Retirement Plans

The Organization sponsors defined contribution retirement plans covering all full-time employees. The Organization contributed \$25,334 and \$24,535 to the plans for the years ended September 30, 2021 and 2020, respectively.

16. Operating Leases

The Organization leases office space and other facilities on a month-to-month basis. Rent expense, including certain required fees, totaled approximately \$58,000 and \$57,000 for the years ended September 30, 2021 and 2020, respectively.

17. Contingencies

The COVID-19 outbreak in the United States 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. Concentrations of Risk

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended September 30, 2021 and 2020, the Bureau of Elderly and Adult Services accounted for 65% and 63%, respectively, of total revenues.

At September 30, 2021 and 2020, amounts due from the State of New Hampshire totaled approximately \$295,000 and \$246,000, respectively. Additionally, at September 30, 2021 and 2020, amounts due from Hillsboro County totaled approximately \$150,000 and \$75,000 respectively.

The Organization relies 97% on one vendor to provide food services required to carry out the purpose of the Organization.

19. In-kind Contributions

In-kind contributions totaling approximately \$170,000 and \$231,000 in fiscal years 2021 and 2020, respectively, consist primarily of donated rent at estimated fair market value. The value of donated volunteer services that did not meet the criteria for recognition in the financial statements are estimated at \$220,500 and \$235,400 for fiscal years 2021 and 2020, respectively.

20. 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.

21. Subsequent Events

Subsequent events have been evaluated through January 28, 2022, which is the date the financial statements were available to be issued.

**Meals on Wheels of Hillsborough County
Board of Directors 2021-2022**

Daniel Abbis, D.O. Vice Chairman

Peter Albert, Treasurer

Christopher Conway

Jon Eriquezzo

Sharon Goldsmith

Jordan Guagliumi

Colleen Lyons

Kayla McDonald

Allison Mensh

Andrea O'Brien

Carolyn Oguda, Secretary

Gilbert Oriol

Richard J. Plamondon

Jim Scammon, Chairman

Roger Dionne, Director Emeritus

Gerri Panno

SUMMARY

20+ years' experience, and progressive growth and knowledge in Accounting and Finance. Proven ability through initiative, determination and follow-through. A resourceful and creative problem solver, able to quickly and correctly; troubleshoot accounting issues. Well organized, and consistently takes initiative improving controls and creating efficiencies. An accounting analyst skilled in preparing, maintaining, analyzing, verifying, and reconciling financial transactions, statements, records, and reports; maintains the accuracy of the general ledger and subsidiary financial systems.

PROFESSIONAL EXPERIENCE

Meals on Wheels of Hillsborough County - Merrimack, NH
Director of Finance

01-2022 to Present

- Monitors all financial activities for efficient and effective allocation of agency resources.
- Analyzes revenue and expenditures status and assumes responsibility for monthly preparation and presentation of financial reports. Prepares specialized financial reports and performs analyses as required or requested.
- Plans and takes lead in interim and annual financial audits of operations in order to ensure compliance with state and federal requirements and generally accepted account principles and standards.
- Manages and supervises other professionals in developing and implementing agency-wide fiscal policies and procedures and processes.
- Reviews and determines financial feasibility of proposals and makes recommendations to agency management as to the sufficiency of historical and projected revenues and expenses to meet the cost of new developments.
- Evaluates the agency's general ledger accounting system and payroll system and recommends developments in compliance with recognized accounting practices. Must be capable to review, make recommendation to bid if necessary.
- Develops and maintains written procedures and policies.
- Reviews and determines financial feasibility of proposals and makes recommendations to agency management as to the sufficiency of historical and projected revenues and expenses to meet the cost of new developments.

Triangle Credit Union - Nashua, NH
Senior Staff Accountant

06-2011 to 12-2021

- Audit preparation
- Responsible for the Quarterly Regulatory Call Report including supporting schedules, working with internal associates, consolidation of all entities and final review with Controller
- Created/Updated/Improved reporting packages for the monthly Board Report, Managers Report, Presidents Report and Stakeholders Report
- Responsible for the annual 945 Tax reporting and reconciling to the General Ledger
- Variance analysis at month end which included revenue and expense analysis

- General Ledger reconciliations, review of all General Ledger reconciliations and reporting findings to Controller
- Active driver of reporting enhancements, improvements and efficiencies
- Pro-actively suggest, recommend and implement process improvements and efficiencies in monthly close, leading to a 3 day close each month
- Assisted in the internal and external audits
- Update and Maintain Data Integrity in the Financial Modeling Software
- Subject matter expert in matters related to Loans, Deposits and other areas
- Abandoned Property compliance and execution annually

Metro PCS - Billerica, MA
Senior Accountant

02-2008 to 07-2010

- Approved all costs related to roll out of the new cellular network, from site election, to the placing of the DAS system and the construction of the tower
- Reported costs by final site location
- Worked with various departments including RF Engineers and Build department to compile cost information and final location of cell towers
- Monthly accruals for sites in process

Cubic Wafer, Inc - Merrimack, NH
Controller

02-2006 to 01-2008

- Responsible for all aspects of the accounting operations including daily cash management, accounts receivable, accounts payable, cost accounting and account reconciliations for Hi-Tech start-up company
- Prepared financial statements and supporting schedules
- Facilitated the annual financial audit.

EDUCATION

Bachelor's degree in Economics
Rutgers University - New Brunswick, NJ

Undergraduate Classes in Business Administration with a Concentration in Finance/Accounting
Northeastern University - Boston, MA

Other Activities

Board Member - Nashua Habitat for Humanity 2011-2015
Merrimack Lions Club-2020-2021
Volunteer for several local non-profits

Jillian Schucart, M.Ed.

MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Director of Enrollment (*started as Assistant Director of Client & Volunteer Services*) **March 2021 – Present**

- Manage the enrollment team; Oversee the client referral, intake, and recertification process to ensure efficiency of operation and progress towards compliance with state regulation, policies and procedures
- Develop, establish and partner with internal departments to implement and deploy enrollment strategies that are aligned with organizational goals and focused on client experience
- Provide oversight to all day-to-day operations, support all partners including leading the team to identify and execute process improvements and efficiencies
- Ensure appropriate measures are used to prioritize projects based on regulatory requirements, quality improvement and to meet the changing needs of the organization and client population
- Develop, establish and audit policies and procedures as it relates to client, eligibility, enrollment and annual recertification as required by regulations and contracts
- Support new client referrals and adapt to meet needs of environment and the changing client demographic
- Oversee record keeping to ensure client data, volunteer paperwork and background checks are processed accurately. Maintain volunteer database, files and provide necessary reports
- Responsible for maintaining ongoing communication with volunteers and for identifying areas of growth

Assistant Program Director (*started as Program Outreach Manager*) **June 2018 – March 2021**

- Responsible for assisting the Program Director in overseeing the daily operations of Meals on Wheels and Community Dining site locations throughout the county
- Directly supervised Program Operations Specialists
- Managed the volunteer program; Assisted with recruitment, retention, training, and any disciplinary action
- Assisted the Program Director in supervising Site Coordinators and program department staff
- Actively recruited, interviewed and hired site personnel
- Collaborated with colleagues to plan and execute semi-annual training days for all staff and volunteers

ENDICOTT COLLEGE

Area Director (*started as Residence Director*) **January 2017 – June 2018**

- Supervised Residence Directors
- Collaborated with the Assistant Director of Housing Operations to determine housing assignments, accommodate room changes, facilitate housing selection process and improve departmental processes
- Co-chaired the Housing Selection and Professional Development Committees
- Managed day-to-day operations of a residence hall that houses up to 267 first-year students
- Supervised, trained and evaluated Resident Assistants (RAs)
- Served as a conduct officer; adjudicate cases every week, in addition to facilitating educational conversations
- Participated in an on-call duty rotation for the entire campus, overseeing up to 2,500 residents
- Coordinated, approved and tracked hall programming which included budgeting and scheduling

Learning Consultant **November 2017 – May 2018**

- Designed and facilitated individualized weekly meetings with students focused on improving time management, organization, executive function and critical thinking skills
- Constructed personalized plans with students by reviewing course content and clarifying assignments
- Empowered students to prioritize self-advocacy and communication with faculty and staff, as well as accessing additional campus resources when needed

LANDMARK COLLEGE

Resident Dean**July 2015 – January 2017**

- Oversaw a residence hall that housed up to 75 residents; each resident had a learning disability, including Attention Deficit Hyperactivity Disorder, Dyslexia, Autism Spectrum Disorder, etc.
- Performed on-duty responsibilities; responded to crisis/emergency situations, managed conflicts and provided support for entire campus; collaborated with on-call administrators and counselors, campus safety and facilities
- Collaborated with each resident's academic advisor to address academic and behavioral concerns in academic intervention and conduct meetings
- Supervised Resident Assistants (RAs)
- Planned and executed training sessions for all RAs on campus

Women's Resource Center Coordinator**April 2016 – January 2017**

- Oversaw all operations of the WRC; recruited, trained and supervised a staff of nine student employees
- Developed and executed programming exclusively for female-identifying students, faculty and staff
- Created and hosted weekly social pragmatics group for female-identifying students on the autism spectrum
- Collaborated with other departments, divisions and staff members to develop men's programming
- Assisted in the expansion of the WRC to the Center for Women and Gender (opened in January 2017)

High School Summer Program Instructor**July 2016**

- Developed the curriculum for a three-week film discussion course that met three times per week
- Facilitated the course for 15 students who have learning disabilities
- Collaborated with program staff to ensure that all students met expectations, requirements and behaved appropriately during the course and throughout the residential program

PROFESSIONAL DEVELOPMENT/EDUCATION

Human Services Certificate – Granite State University/Network4Health**June 2021****ServSafe Certified until June 2024****June 2019****Master of Education – University of Massachusetts Amherst****May 2015**

Concentration: Higher Education Administration

Bachelor of Arts in Communication Studies – Merrimack College**May 2013**

Major: Organizational Communication Minors: Jewish-Christian-Muslim Relations and Business Administration

ASSOCIATION INVOLVEMENT/RECENT VOLUNTEER EXPERIENCE
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Board Member, Merrimack Youth Association – Girls Softball**December 2021 – Present****Committee Member, SNAP Coalition****September 2021 – Present****Volunteer Tutor, United Way of Greater Nashua****October 2020 – June 2021****Board Member, NH Association of Volunteer Administrators****March 2021– December 2021****Member, NH Association of Volunteer Administrators****October 2019 – December 2021**

Joan M. Barretto, Esq.

Non-Profit Administrator / Advocate for Older Adults and Families / Fundraiser/ Event Planner

Accomplished professional with over 20 years of experience in the advocacy/legal field; twelve in non-profit program management. Effective use of creativity, leadership, and team motivation which have improved the quality and effectiveness of department programs, strengthened and clarified policy, increased and revitalized department event-planning, fundraising and grant-writing profile, improved file accuracy and documentation. Adept at public speaking, presentations, teaching, and training with the ability to educate and inspire. Deep understanding of issues affecting people in crisis, with the ability to help improve them. Skilled at planning and organizing high quality events with creativity and flair, despite limited resources. Excel in strengthening community partnerships and building strategic relationships. Possess excellent credentials (JD) and strengths including community outreach, grant writing, personnel and program management.

HIGHLIGHT OF EXPERTISE

- 12 Years in Non-Profit Program Management
- Media Relations
- 13 Years in Legal Field Serving Families
- Effective Public Speaker
- 20 + Years in Family Advocacy
- Special Event Planning/Design and Artistic Skills
- Strong Analytical and Grant Writing Abilities
- Creative Program Planning

PROFESSIONAL EXPERIENCE

Director of Development/ Events: August, 2019- Present, St. Joseph Community Services, Inc. Merrimack, NH

Manage daily operations of development staff including donor management systems, event planning and execution, grant writing, social media production, and website design.

- Plan, execute, and evaluate all development-related campaigns and special events, to include the solicitation of major corporate sponsors and other contributors.
- Identify, inform and cultivate potential new donors.
- Manage existing donor relationships and ensure donor retention through a comprehensive donor information system, and appreciation programs.
- Cultivate area corporate relationships to stimulate both financial and in-kind support.
- Increase engagement and philanthropic commitment of the organization. Implement best stewardship practices.
- Design marketing materials for agency, including development, event, and program-related content.
- Manage current fundraising events and expand year-over-year revenues generated from these events.

- Organize and work with committees for each event, the Board of Directors, and volunteers.
- Develop and manage event budgets.
- Solicit major corporate sponsors and other contributors and coordinate event publicity.
- Oversee of grant writing staff and schedule; help to target grant possibilities and review grant submissions
- Management of social media staff to increase agency visibility and increase awareness of agency mission, events and current campaigns

Assistant Director of Elder Services: May 2012- January, 2019: Community Action Program, Belknap-Merrimack Counties, Inc. Concord, NH.

Supervised and supported in the management and service delivery operations at ten multi-purpose Senior Centers including nutrition programs, Meals on Wheels, RTS Bus system. Collaborated with community partners in innovative techniques to create age friendly communities. Performed grant-writing for new program initiatives, United Way and State RFP's, and other applicable grants. Helped develop yearly fundraisers including Walkathon/Family Fun Day and the innovative "Bowls of Care" family caregiving event; including solicitation of donors, creation of marketing and advertising materials, volunteer management, staging and décor. Built department website and created e-newsletter template for ten area senior centers. Coordinated site level implementation of agency/program policies and procedures, outreach plans, social service activities to support the health and wellness of older adults. Assisted in developing staff training plan and helped to provide the training.

Selected Achievements:

- Helped develop successful walkathon fundraiser increasing revenue from \$4,000 in Year 1 to \$35,000 in Year 5. Developed marketing materials, registration brochure, sponsor boards.
- Assisted in the planning and promotion of the first area screening and panel discussion of "GenSilent," a movie exploring the challenges facing LGBTQ older adults.
- Built department website, including multiple tabs for each senior center and program, with integrated schedules and maps.
- Wrote and administered multi-year "Farm to Table" grant enabling area senior centers both to create their own gardens and to partner with local farms to create a "Free Farmer's Market" serving older adult communities.
- Assisted in the development of popular fundraiser Bowls of Care; which began in Year 1 as a "friend-raiser" and increased revenue to \$15,000 in Year 5. Created all marketing materials; developed silent auction; collected and staged items; wrote item descriptions and created bid sheets.

Director of Programs: February, 2006 – October, 2011: Big Brothers Big Sisters of the Greater Seacoast, Portsmouth NH

Managed daily operations and all aspects of agency programming for 320 child program; supervised, counseled, and coached professional staff of ten along with UNH intern staff, and volunteer mentors; developed and planned strategy for creating and expanding programs; helped plan and organize agency fundraisers and marketing events; designed monthly e-newsletter, created marketing emails; planned

monthly activities and educational experiences for children and volunteers in program; designed and implemented new safety protocols for staff and volunteers; provided crisis management for families and volunteers experiencing difficulties; drafted and re-wrote agency policies, training guides, manuals, and forms; provided public presentations to create partnerships, recruit volunteers; established a successful and complex holiday giving program through community partnership.

Selected Achievements

- Match rate growth of 6%.
- Led match support team to increase contact rates from 67% to 89%; on time rates from 21% to 77%.
- Completely rebuilt volunteer training program, making it highly organized and mandatory, with increased safety protocols.
- Re-designed e-newsletter and created a circulation from once a quarter to once a month.
- Established extremely successful holiday giving program, increasing sponsorship from 5 to over 25 families.
- Improved quality of program events and activities, and increased frequency from one event per quarter to two events a month.

Facilitator, Co-Parenting Class (Part-time) 2007 - 2009, Families First, Portsmouth, NH

Designed court-ordered course for parents experiencing conflict during separation, divorce, and child custody; worked with them to settle issues peaceably with focus on the child; developed comprehensive training guide, syllabus, and lesson plan for attendees.

Selected Achievements

- Created successful curriculum designed to reduce the trauma of family conflict in the wake of a previously defunct program.
- Achieved course ratings which were "off the charts," according to the program coordinator.
- Revitalized the presentation of extremely difficult subject matter in a fair and measured way for attendees who were in high conflict situations.

Attorney/Guardian ad Litem: 1994 – 2007, Self-Employed, Dover, NH.

Represented abused and neglected children in NH court system; established detailed case plan, identified family's needs and ensured child's safety and well-being; networked with DCYF, mental health agencies, and other legal professionals; resolved conflict and assisted parties in arriving at common goal for family; supplied court with persuasive written and verbal reports of family's progress; provided instruction and training for area agencies and support groups on issues regarding abuse and neglect.

Selected Achievements

- Successfully advocated in the adoption of over twenty children.
- Participated in the successful reunification of over ten families.
- Assisted in the transition of 5 teens from group home to work force or college.

Moderator, Child Impact Seminar (Pt-time) 1994 -1997, Strafford Guidance Center, Dover NH
Co-facilitated training for divorcing parents to peacefully negotiate and resolve custodial issues; provided information and support to help parents work through issues and make connections with appropriate agencies for further support; assisted them in determining the best plan to protect their children from potential parental conflict.

Family Outreach/ MIMS Caseworker (also with Strafford Guidance Center, 1994-1997)
Supported identified families with education and training in parenting and life skills; developed treatment plan for family's goal achievements; provided crisis intervention and family stabilization; supervised visits in DCYF abuse and neglect cases and monitored in accordance with case plan.

Associate Attorney: 1991- 1994, The NLS Group, Portsmouth, NH
Assisted in creation of company title division; trained and supervised title abstracting staff; served as legal consultant for title problems and questions; performed title abstracts and land research.

EDUCATION

Juris Doctor, Suffolk University Law School, Boston, MA
Concentration: Family Law

Bachelor of Arts, University of New Hampshire, Durham, NH
Major: Political Science ~ Minor: Dance, Theatre

Jon Eriquezzo

PROFESSIONAL HISTORY

President and CEO 2020 - Present

St. Joseph Community Services, Inc. Merrimack, NH

Vice President 2019

St. Joseph Community Services, Inc. Merrimack, NH

Responsible for all operations of the organization, finance, programs, fundraising, marketing and development.

Vice President of Innovation 2016 - 2019

Crotched Mountain Foundation, Greenfield, NH

Researched and developed new business opportunities and contributed to the growth of the school population. Represented the organization on a state and national level. Acted as the legislative liaison, researching legislation in multiple states and providing testimony at public hearings. Also served as the director of the assistive technology division (ATECH Services), the Refurbished Equipment Marketplace, and provided management oversight of the HUD housing projects in NH, ME, and NY.

Executive Director 2006 - 2016

Crotched Mountain Residential Services, Greenfield, NH

Supervision and management of housing, residential and day services for 250+ children, adults, and seniors across NH, MA, ME, and NY. Managed a budget of more than 20 million dollars, with responsibility for a workforce of 400+ staff.

Director of Residential Services 2001 - 2006

Crotched Mountain Rehabilitation Center, Greenfield, NH

Supervision and management of residential services for 80+ children and young adults affected by a variety of disabling conditions

Vice President of Sales and Marketing 2000 - 2001

Cyclone Direct, Londonderry, NH

Start-up Telecommunications Company. Responsible for national sales and marketing activities. Was promoted from the position of Director of Community Relations

Director of Residential Services 1999 - 2000

LifeStream, Inc., New Bedford, MA

Responsible for supervision and management of residential services for approximately 45 individuals with developmental disabilities. Managed program, budgets, policy development, staff supervision and contract monitoring

Director of Residential Services 1998 - 1999

Community Partners, (DSSC), Dover, NH

Supervised and managed residential services for approximately 75 individuals with developmental disabilities

Director of Residential Services 1986 - 1998

The PLUS company, Inc., Nashua NH

Supervised and managed residential services for approximately 60 individuals with developmental disabilities

EDUCATION

Master's Degree, Organizational Management and Leadership

Minor study in Community Counseling

Springfield College School of Human Services, Manchester NH

Certificate, Community Health Care Management

Health Care Finance, Human Resources Management for Health Care,

Health Care Policy & Practice

Antioch New England, Keene, NH

BS, Human Service Administration, *Magna cum Laude*

Springfield College School of Human Services, Manchester NH

Business Administration Courses

Business Law, Personnel Management, Accounting I & II

Franklin Pierce College, Nashua, NH

AWARDS and OTHER

2019- Leadership New Hampshire Graduate

The LNH experience broadens each member's perspective by providing a deeper understanding of the issues facing NH and by building connections with fellow classmates, a diverse group of emerging, influential leaders. LNH seeks to improve leadership skills and development through issues education. The LNH experience also exposes Associates to new opportunities to serve their communities and the state.

2011- Exemplary Leadership and Service Award, presented by the State of NH Division of Children Youth and Families and Juvenile Justice Services

2008- Distinguished Member Award, presented by the NH Partners in Service.

Kristin Kostecki

EDUCATION

Master of Business Administration (2019)
Fitchburg State University, *Fitchburg, MA*

Bachelor of Science in Human Services (2013)
Springfield College, *Manchester, NH*
Magna cum Laude

CERTIFICATION

Change Management Specialist (CMS) (2019).
Management and Strategy Institute.

Six Sigma Lean Professional (SSLP) (2020)
Management and Strategy Institute

EMPLOYMENT

Vice President, St. Joseph Community Services, Inc. – Meals on Wheels, Merrimack, NH
August 2020 – Present
Manage day to day operations of the organization including programs and finance.

Account Specialist, Curriculum Associates, Billerica, MA
May 2019- August 2020
Managed customer accounts through data systems including, Salesforce, custom platforms as well as Microsoft Office Suite. Prepared and analyzed data including growth and usage metrics to inform customers of their success and areas for growth.

Director of Student and Adult Services, Crotched Mountain Rehabilitation Center, Greenfield, NH
2016-2019
Provided oversight of operations for multi-site residential and day programs including personnel supervision, record keeping, financial monitoring, facilities and maintenance function and delivery of support services to clients with healthcare and behavioral health needs. Provided leadership of the Case Management division and directed and coordinated all educational case management, programs and services. Managed a \$22 million-dollar operating budget with accountability for budgeting and financial management including profit and loss.

Assistant Director of Residential Services, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2014-2016
Served as second in command to the Executive Director to manage and oversee the daily operation of Residential Services. Provided administrative supervision to over 400 cluster employees including participation; as needed, in the planning, development and management of all residential programs.

Program Coordinator, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2012-2014
Managed the clinical, budgetary and business operations of nine residential programs and provided administrative supervision to over 125 cluster employees.

Program Manager, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2010-2012
Oversight of day to day operations for residential homes providing support to individuals with developmental disabilities.

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Jon Eriquezzo	President	32,482
Kristin Kostecki	Vice President	92,360
Jillian Schucart	Director of Enrollment	64,584
Elida Gagne	Director of Client Services	66,188
Geri Pannò	Director of Finance	50,523

Subject: RFA-2023-BEAS-04-BEASN-08 (BEAS Nutrition).

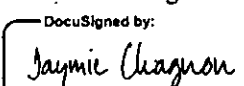
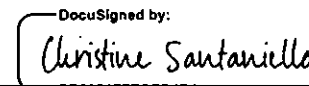
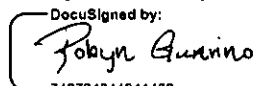
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Strafford Nutrition Meals On Wheels		1.4 Contractor Address 25 Bartlett Avenue - Suite A Somersworth, NH 03878	
1.5 Contractor Phone Number (603) 692-4211	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$1,521,873.94
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/6/2022		1.12 Name and Title of Contractor Signatory Jaymie Chagnon Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 6/6/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/7/2022			
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.

Contractor Initials DS
NC
Date 6/6/2022

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials

NC

Date 6/6/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference:

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
BEAS Nutrition Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials



6/6/2022

Date


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials

SC

6/6/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service, ⁰⁸except



**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.


1.11. Adult Protection Services

- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
- 1.11.3. The Contractor shall inform the referring Adult Protection Service

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials


6/6/2022
Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns..

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

New Hampshire Department of Health and Human Services
BEAS Nutrition Services

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.


1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials


6/6/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
 - 1.18.3.1.2. The number of meals served in the aggregate.
 - 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
 - 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measures
- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
 - 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
 - 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
 - 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.


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

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms


3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any  and all

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials 
Date 6/6/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services

Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Strafford	All
Title III-C Congregate Meals	Strafford	All
Title XX Home Delivered Meals	Strafford	All
ARPA Home Delivered Meals	Strafford	All
ARPA Congregate Meals	Strafford	All

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 62.88% Federal funds,
 - 1.1.1. 24.05% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.71% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 14.41% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 9.43% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 6.28% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 37.12% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials

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6/6/2022

Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

-
- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-08

Strafford Nutrition/Meals On Wheels

Contractor Initials

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Date 6/6/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	37,608	\$8.11	\$ 305,000.88
Title III-C Congregate Meals	Per Meal	16,341	\$8.11	\$ 132,525.51
Title XX Home Delivered Meals	Per Meal	22,539	\$8.11	\$ 182,791.29
ARPA Home Delivered Meals	Per Meal	10,404	\$8.11	\$ 84,376.44
ARPA Congregate Meals	Per Meal	6,935	\$8.11	\$ 56,242.85
Totals		93,827		\$ 760,936.97

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	37,608	\$8.11	\$ 305,000.88
Title III-C Congregate Meals	Per Meal	16,341	\$8.11	\$ 132,525.51
Title XX Home Delievered Meals	Per Meal	22,539	\$8.11	\$ 182,791.29
ARPA Home Delievered Meals	Per Meal	10,404	\$8.11	\$ 84,376.44
ARPA Congregate Meals	Per Meal	6,935	\$8.11	\$ 56,242.85
Totals		93,827		\$ 760,936.97
			Total Award	\$ 1,521,873.94

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New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH.03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



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: Strafford Nutrition & Meals on Wheels

6/6/2022

Date

DocuSigned by:

 Name: Jaymie Chagnon
 Title: Executive Director

Vendor Initials 
 Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-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: strafford Nutrition & Meals on wheels

6/6/2022

Date

DocuSigned by:

Jaymie Chagnon

Name: Jaymie Chagnon

Title: Executive Director

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Vendor Initials

6/6/2022

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

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**New Hampshire Department of Health and Human Services
Exhibit F**

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

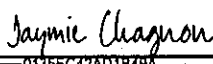
LOWER TIER COVERED TRANSACTIONS


- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Strafford Nutrition & Meals on wheels

6/6/2022

Date

DocuSigned by:

 Name: Jaymie Chagnon
 Title: Executive Director

Contractor Initials 
 Date 6/6/2022

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
N

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- I. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: strafford nutrition & meals on wheels

6/6/2022

Date

DocuSigned by:

Jaymie Chagnon

Name: Jaymie Chagnon

Title: Executive Director

Exhibit G

Contractor Initials

DS
JC

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

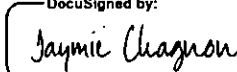
The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Strafford Nutrition & Meals on wheels

6/6/2022

Date

DocuSigned by:

Name: Jaymie Chagnon
Title: Executive Director

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

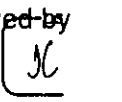
(1) Definitions.

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Exhibit I
 Health Insurance Portability Act
 Business Associate Agreement
 Page 1 of 6

Contractor Initials

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Date 6/6/2022

New Hampshire Department of Health and Human Services



Exhibit I

- i. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

Date 6/6/2022

New Hampshire Department of Health and Human Services



Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials Date 6/6/2022

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

3/2014

Contractor Initials MCDate 6/6/2022

New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

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Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Strafford Nutrition & Meals on Wheels

The State by:

Name of the Contractor

Christine Santaniello

Jaymie Chagnon

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Jaymie Chagnon

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/6/2022

6/6/2022

Date

Date



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Strafford Nutrition & Meals on wheels

6/6/2022

Date

DocuSigned by:

Jaymie Chagnon

Name: Jaymie Chagnon

Title: Executive Director

DS
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Contractor Initials

Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 969911150

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services



Exhibit K

DHHS Information Security Requirements

A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services



Exhibit K

DHHS Information Security Requirements

- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

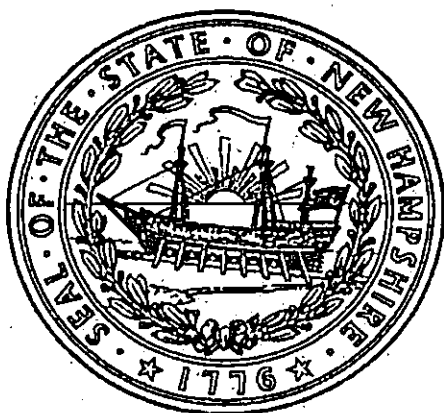
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that STRAFFORD NUTRITION/MEALS ON WHEELS is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 29, 2004. 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: 468543

Certificate Number: 0005768464



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 28th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Steve Goff, Board Chair, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Strafford Nutrition & Meals on Wheels
(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 June 18, 2021, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jaymie Chagnon, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Strafford Nutrition & Meals on Wheels to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 6/22

Steve Goff
Signature of Elected Officer
Name: Steve Goff
Title: Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/17/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Avery Insurance 21 South Main Street PO Box 1510 Wolfeboro NH 03894-1510	CONTACT NAME: Lisa Lee PHONE (A/C, No, Ext): (603) 569-2515 FAX (A/C, No): (603) 569-4266 E-MAIL ADDRESS: lisa1@averyinsurance.net														
INSURED Stafford Nutrition & Meals on Wheels 25 Bartlett Ave Ste A Somersworth NH 03878	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Citizens Insurance Co of O</td> <td style="text-align: center;">10176</td> </tr> <tr> <td>INSURER B : Hanover Insurance</td> <td style="text-align: center;">22292</td> </tr> <tr> <td>INSURER C : Wesco Ins Company</td> <td style="text-align: center;">25011</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Citizens Insurance Co of O	10176	INSURER B : Hanover Insurance	22292	INSURER C : Wesco Ins Company	25011	INSURER D :		INSURER E :		INSURER F :	
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INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** CL2231712194 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y		ZBV8931958	12/16/2021	12/16/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 3,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			ZBV8931958	12/16/2021	12/16/2022	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			UHVA504901	12/16/2021	12/16/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WWC3559722	12/16/2021	12/16/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER 3A, NH E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER State of New Hampshire DHHS 129 Pleasant St Concord NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--

Strafford Nutrition & Meals on Wheels Mission Statement

To promote the well being of the elderly and disabled adults of Strafford County by providing services to foster independence in their own home and prevent or delay the need for institutional care. Through the delivery of hot nutrition meals in home or community settings, daily safety checks, nutrition education, and nutritional assessments SNMOW will promote physical and emotional health, protect their quality of life, and aide in the social & economic needs of the elderly and disabled.

STRAFFORD NUTRITION & MEALS ON WHEELS
FINANCIAL STATEMENTS

June 30, 2021

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities, Changes in Net Assets	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
NOTES TO FINANCIAL STATEMENTS	7-13

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 NORTH STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Strafford Nutrition & Meals on Wheels
Somersworth, New Hampshire

Opinion

We have audited the accompanying financial statements of Strafford Nutrition & Meals on Wheels (a nonprofit organization); which comprise the statements of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Strafford Nutrition & Meals on Wheels as of June 30, 2021 and the statements of activities and changes in its net assets, cash flows and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Strafford Nutrition & Meals on Wheels and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

Exercise professional judgement and maintain professional skepticism throughout the audit.


Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit 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 Strafford Nutrition & Meals on Wheels' internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Strafford Nutrition & Meals on Wheels' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Rowley & Associates, P.C.
Concord, New Hampshire
October 28, 2021

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF FINANCIAL POSITION
June 30, 2021
 See Independent Auditors' Report

ASSETS

CURRENT ASSETS

Cash and cash equivalents	
Operating funds, without donor restriction	\$ 755,891
Operating funds, with donor restriction	1,500
Funds held for others	5,764
Total cash and cash equivalents	<u>763,155</u>
Grants receivable	50,122
Prepaid expenses	4,046
	<u>817,323</u>

FIXED ASSETS

Equipment	8,700
Less accumulated depreciation	(7,613)
	<u>1,087</u>

TOTAL ASSETS 818,410

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	30,530
Accrued expenses	12,317
Funds held for others	5,764
Leases payable - current portion	1,352
	<u>49,963</u>

LONG TERM LIABILITIES

Leases payable	<u>-</u>
----------------	----------

NET ASSETS

Without donor restriction	766,947
With donor restriction	1,500
Total Net Assets	<u>768,447</u>

TOTAL LIABILITIES AND NET ASSETS \$ 818,410

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF ACTIVITIES CHANGES IN NET ASSETS
For The Year Ended June 30, 2021
 See Independent Auditors' Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	TOTAL
REVENUES & GAINS:			
Contributions, cash	\$ 160,644	\$ -	\$ 160,644
Contributions, in-kind	13,542	-	13,542
Federal grants	562,368	-	562,368
Other grants	291,819	2,500	294,319
Covid-19 grants	206,648	-	206,648
Interest income	538	-	538
TOTAL SUPPORT AND REVENUE	<u>1,235,559</u>	<u>2,500</u>	<u>1,238,059</u>
Net assets released from donor imposed restriction	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
EXPENSES			
Program expenses:			
Home delivered	85,994	-	85,994
Congregate	771,410	-	771,410
Total program expenses	<u>857,404</u>	<u>-</u>	<u>857,404</u>
Supporting expenses:			
Administrative	102,146	-	102,146
Fundraising	4,442	-	4,442
TOTAL EXPENSES	<u>963,992</u>	<u>-</u>	<u>963,992</u>
Increase in Net Assets	272,567	1,500	274,067
NET ASSETS, BEGINNING OF PERIOD	<u>494,380</u>	<u>-</u>	<u>494,380</u>
NET ASSETS, END OF PERIOD	<u>\$ 766,947</u>	<u>\$ 1,500</u>	<u>\$ 768,447</u>

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2021
 See Independent Auditors' Report

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 274,067
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	2,175
(Increase) decrease in operating assets	
Accounts receivable	(12,665)
Prepaid expenses	(1,769)
Other current assets	-
Increase (decrease) in operating liabilities	
Accounts payable	21,456
Accrued expenses	(4,997)
Funds held by others	(1,442)
Net cash provided by operating activities	<u>276,825</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal paid on long-term debt	<u>(2,453)</u>
Net cash (used) by investing activities	<u>(2,453)</u>

NET INCREASE IN CASH

274,372

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

488,782

CASH AND CASH EQUIVALENTS, END OF YEAR

\$ 763,155

SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION

Cash paid for interest	<u>\$ 356</u>
Contributions, in-kind	<u>\$ 13,542</u>

STRAFFORD NUTRITION & MEALS ON WHEELS
STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2021

See Independent Auditors' Report

	Nutrition		Total Program	Administrative	Fundraising	Total
	Congregate	Home Delivered				
Contract food and paper	\$ 45,235	\$ 365,990	\$ 411,225	\$ -	\$ -	\$ 411,225
Salary and wages	32,426	262,355	294,781	71,484	2,211	368,476
Payroll taxes	3,048	24,662	27,710	6,927	-	34,637
Workers compensation	642	5,198	5,840	1,460	-	7,300
Travel	-	43,900	43,900	443	-	44,343
Office supplies	87	706	793	264	-	1,057
Operational supplies	382	3,092	3,474	-	-	3,474
Telephone and internet	396	3,202	3,598	1,199	-	4,797
Postage and shipping	83	667	750	-	-	750
Printing and publications	97	787	884	-	-	884
Dues and donations	-	-	-	2,131	-	2,131
Rent and utilities	2,025	16,383	18,408	4,866	-	23,274
Fundraising expense	-	-	-	-	2,231	2,231
Licenses	103	833	936	-	-	936
Professional fees	222	1,798	2,020	8,080	-	10,100
Payroll service fees	436	3,531	3,967	-	-	3,967
Insurance expense	442	3,582	4,024	4,026	-	8,050
Depreciation expense	120	968	1,088	1,088	-	2,175
Interest expense	20	158	178	178	-	356
Covid-19 food and supply cost:	-	31,734	31,734	-	-	31,734
Miscellaneous	230	1,864	2,094	-	-	2,094
Total Expenses	\$ 85,994	\$ 771,410	\$ 857,404	\$ 102,146	\$ 4,442	\$ 963,992

Notes to Financial Statements

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Strafford Nutrition & Meals on Wheels (a not-for-profit, IRC 501(c)(3) corporation) is an organization that exists to provide daily noontime meals to people over 60 years of age in a congregate setting in the communities of Strafford County, New Hampshire. The program also provides meals on wheels to elderly and disabled persons in their own homes throughout all of Strafford County. The Organization is supported primarily through government and private grants and contributions.

Significant Accounting Policies

The summary of significant accounting policies of the Organization is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. For the year ended June 30, 2021 the Organization had no cash equivalents.

Fixed Assets

The Organization follows the policy of charging to expense annual amounts of depreciation that allocate the cost of capital assets over their estimated useful lives. The Organization employs the straight-line method over the various useful lives of the assets ranging from five to forty years. Depreciation expense was \$2,176 for the year ended June 30, 2021.

Deferred Revenue

Revenue is recognized when earned, however, funds received that are not earned as of year-end are recorded as a liability under deferred revenue. Deferred revenue arises when resources are received by the Organization before it has a legal claim to them, as when grant funds are received prior to incurrence of qualifying expenses. There were no deferred revenues as of June 30, 2021.

Income Taxes

The Organization has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Organization is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Organization are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

Public Support and Revenue

All contributions are considered to be without donor restriction unless specifically restricted by the donor.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants Receivable

Grants receivable consist of amounts to be received by the Organization from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

Donations of long-lived assets

Donations of services and materials which increase long-lived assets are recorded at their fair values and recognize these revenues as increases in net assets without donor restriction.

Operating Revenue and Expenses

Operating revenue and expenses generally result from providing educational and instructional services in connection with the Organization's principle ongoing operations. The principal operating revenues include federal and state grants. Operating expenses include educational costs, administrative costs, and depreciation on capital assets. All other revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Functional and Cost Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1. NATURE OF ACTIVITIES & SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Risk

The Organization maintains cash balances in several accounts at local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Organization may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Organization. At June 30, 2021 the Organization had \$507,391 uninsured cash balances.

Financial Instruments

The carrying value of cash and cash equivalents, grants receivable, prepaid expenses, accounts payable and accrued expense are stated at carrying cost at June 30, 2021, which approximates fair value due to the relatively short maturity of these instruments.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash or other assets are received.

Subsequent Events

Management has considered subsequent events through October 28, 2021, the date on which the financial statements were available to be issued, to determine if any are of such significance to require disclosure. It has been determined that no subsequent events matching this criterion occurred during this period.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 2. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Organization receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended June 30, 2021 amounted to 3,012 hours.

The Organization received donated rental space during the year ended June 30, 2021. Footnote 7 describes the arrangements.

Contributed Goods

The Organization receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life. There were no contributed goods during the year end June 30, 2021.

NOTE 3. FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at June 30, 2021 are as follows:

	<u>Fair Value</u>	Significant Other Observable Inputs <u>Level (2)</u>
Grants Receivable	<u>\$50,122</u>	<u>\$50,122</u>

The fair value of grants receivable is estimated at the present value of expected future cash flows.

NOTE 4. CONTINGENT LIABILITY: ECONOMIC DEPENDENCY

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

Approximately 58% of revenues were received through the Division of Elderly and Adult Services for the year ended June 30, 2021.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of services and other factors. The statement of financial position reflects accrued compensation earned, but unpaid as of June 30, 2021 in the amount of \$4,458.

NOTE 6. CAPITAL LEASE

The Organization has a four-year lease agreement for office equipment. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The asset is amortized over its estimated productive life. Amortization of assets under capital leases is included in depreciation expense for the year ended June 30, 2021. Following is a summary of equipment held under capital lease:

Office equipment	\$8,700
Accumulated depreciation	<u>(7,613)</u>
	<u>\$1,087</u>

Future minimum lease payments as of June 30 are:

2022	\$1,352
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NOTE 7. OCCUPANCY AGREEMENTS AND LEASES

The Organization has an occupancy and use agreement with another nonprofit, which holds the lease on the office space. The agreement was entered in May 2021. The lease is for one-year and calls for monthly rental payments of \$811. Total rent related to this space was \$9,732 during the year ended June 30, 2021.

Future minimum rent payments are: 2022: \$9,732.

Donated Leases

There are three facilities where space is donated to the Organization. They are month-to-month verbal agreements. The rent was recorded as in-kind contribution at fair market value. Total rent expense related to these leases was \$13,542 and is included in rent expense in the statement of functional expenses. There are no future minimum rent payments related to these arrangements.

STRAFFORD NUTRITION & MEALS ON WHEELS
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8. FUNDS HELD BY OTHERS

The Organization maintains a checking account for the New England Regional Elderly Nutrition Program Conference Committee. The Committee is a group of volunteers that holds an annual conference to support Meals on Wheels programs in New England. The Organization does not own or have control over these assets; but acts as its fiscal agent. The balance in the account at June 30, 2021 was \$5,764.

NOTE 9. NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2021 the Organization had the following net assets that were donor-restricted by time:

Town donation for fiscal year 2022: \$1,500

NOTE 10. BOARD DESIGNATED NET ASSETS

The Organization had no board designated net assets as of June 30, 2021.

NOTE 11. LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization's primary source of support is grants and contributions. That support is held for the purpose of supporting the Organization's budget. The Organization had the following financial assets that could be readily made available within one year to fund expenses without limitations as of June 30, 2021:

Cash and cash equivalents	\$763,155
Grants Receivable	50,122
Less amounts:	
With donor restriction	(1,500)
Funds held for others	<u>(5,764)</u>
Total	<u>\$806,013</u>

NOTE 12. RISKS & UNCERTAINTIES: COVID-19

As a result of the spread of the Covid-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

Strafford Nutrition Meals on Wheels
25 Bartlett Ave – Suite A
Somersworth, NH 03887
(603) 692-4211
Admin@SNMOW.org

Board of Directors 2021 - 2022

<u>Name & Start Date:</u>	<u>Address:</u>	<u>Officers:</u>
Steve Goff <i>November 2012</i>	Somersworth, NH 03867	<i>Chair</i>
Chris Maxwell <i>December 2017</i>	Somersworth, NH 03878	<i>Vice-Chair</i>
Jo Bernard <i>December 2020</i>	Dover, NH 03820	
Lindsey Gagnon <i>December 2021</i>	Somersworth, NH 03878	
Sandra O'Leary <i>December 2018</i>	Dover, NH 03820	
Michele Robbins <i>October 2017</i>	Somersworth, NH 03878	
Harry Tagen <i>November 2019</i>	Rochester, NH 03868	

Jaymie Lee Chagnon

Work Experience

2017 - Present

Strafford Nutrition & Meals on Wheels Program

Executive Director

- Overall Management of All Aspects of Agency Key areas of focus include:
 - Budget development
 - Staffing Development & HR programs
 - Contract Creation & Oversight (State & Caterer)
 - Tracking System Development & Monitoring
 - Board Development & Informed
 - Fundraising Efforts including grants, request, appeals, etc.
 - Promoting Agency in the Community
 - Agency development – core mission, targets, etc.

1988 - 2016

Rockingham Nutrition & Meals on Wheels Program

Assistant Director (since 1998)

- Management Duties performed independently or in conjunction with the Director
 - Budget development
 - Process State RFQ, contracts, and reports
 - Agency development
 - Setting service targets
 - Statistical tracking, analyzing, and monitoring
 - Promoting core mission
 - Catering contract & bid process
- HR Duties
 - Policy Development and staying abreast of DOL requirements
 - Agency Representative at DOL Hearings
 - Developing Job Descriptions, assigning tasks, and setting work schedules
 - Developed Agency Time record system
 - Hiring, Firing, Disciplinary process
 - Safety Program Development
- IT Responsibilities
 - Repair & maintain computer equipment and working with outsources professional when needed
 - Development of Client Dbase system
 - Development of Meal ordering and tracking system
 - Development of Bookkeeping System using QuickBooks & Excel
 - Development of Medicaid (CFI) Billing tracking & billing procedure
- Caterer
 - Monitoring for contract compliance
 - Menu Planning & Approval

- Special Event planning
- Fundraising Efforts
 - Write and submit Town Requests, Reports, and attending Town meetings as requested.
 - Miscellaneous Grants and reporting requirements
 - Emergency Food & Shelter Program application and reports
 - Combined Federal Campaign Application
 - Annual Appeal Development
 - Miscellaneous Fundraising Events i.e. Golf Tournament
- Miscellaneous Duties
 - Maintain working knowledge of others duties to be able to step in to vacant position as needed
 - Creating miscellaneous spreadsheets and forms
 - Coordinating & Planning various events i.e. United Way Day of Caring

Administration Assistant (1988-1998)

- Highlighted Tasks include:
 - Intake Processing
 - Data Entry & Statistical Tracking
 - Payroll Processing
 - State Billing

1980 – 1987

K-Mart Corporation

AOD – Assistant Manager

- Help Store Manager oversee each department and employees, allocate job assignments, training, write ups, hiring/firing, etc.
- Handle all customer relationship issues – complaints, purchase approvals, etc.

Skills/Certifications

Notary Public
HR Training Certificates
Microsoft Training Certificates
Safety Training
Over 20 years of Management Experience

Education

High School Diploma - Salem NH
University of Lowell – 2 yrs

Professional Affiliations

National Association of Nutrition and Aging Services
Meals on Wheels Association of America
New England Regional Conference Committee
NH Center for Nonprofits

Laurie Eastwood

Objective To continue working with the elderly and disabled adults

Experience **Director**

Strafford Nutrition Meals on Wheels, Somersworth, NH
October 2016 - January 2017 (return to Asst Director)

I have been with SNMOW for eight years and the Assistant Director for the last six years during which I've:

- Managed 25 employees at satellite locations
- Been involved in program budget
- Involved in last State Contract
- Helped with planning and implementing policies and procedures to increase efficiency

Assistant Director

Strafford Nutrition Meals on Wheels, Somersworth, NH

February 2010 – September 2016 & January 2017 - present

- Taking referrals from hospitals, rehab centers, Dr's office, family and friends via phone, fax, and email
- Supervisor of four satellite meal sites and part time employees
- Maintaining program policies, records and reports
- Coordinating fundraisers , creating and maintaining program web site
- Conducting home visits to determine eligibility and or reevaluation of home delivered clients
- Placing food and supply order for each site

Assistant Manager

Strafford Nutrition Meals on Wheels, Somersworth, NH

February 2008 – January 2010

- Assisting manager with driver sheets and client information
- Maintaining site facilities for cleanliness
- Conducting home visits to determine eligibility and or reevaluation of home delivered clients
- Help drivers ready their bags for home delivered clients
- Setting up site for congregate lunch

Office Clerk

Sebastian Septic Service, Milton, NH

January 2007 – November 2007

- Answering customer phone calls and making appointments
- Sending out daily billing to customers
- Maintaining company records
- Set company up with Quickbooks and credit card options for customers

Unloader/ First Responder

UPS, Chelmsford, MA

April 1996 – November 2001

- Correctly unloading trucks to prevent injury
- Hazmat safety training to be a first responder
- Letting hub know when to pull a truck on or off the docks
- Sorting bulk packages (71lbs to 150lbs) to correct areas in building

Electrical/Shipping/Soldering/Office Clerk

Golden Eagle Coppersmiths, Seabrook, NH

July 1991 – December 2006

- Taking customer orders/handling customer complaints
- Using large die cast machines to create parts for lanterns
- Soldering lantern parts together
- Wiring and glassing lanterns
- Packaging up products to ship out
- Billing customers/crediting accounts
- Making daily deposits

Education

High School Diploma

Coe-Brown Academy, Northwood, NH

1991

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Jaymie Chagnon	Executive Director	50%
Laurie Eastwood	Assistant Director	50%

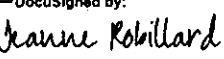
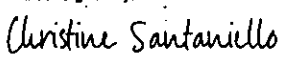
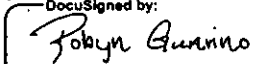
Subject: RFA-2023-BEAS-04-BEASN-09 (BEAS Nutrition)

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT
The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc. (Tri-County Cap)		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570	
1.5 Contractor Phone Number (603) 752-7001	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$1,718,768.52
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/5/2022 <small>4DEF7B1065AD4C3</small>		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by:  Date: 6/6/2022 <small>BD054EECED4B4</small>		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/7/2022 <small>748734844941460</small>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials JR
Date 6/5/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

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) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials



Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

JR

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services; as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

DS
JK

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the one-year eligibility period as required in He-E 501 and He-E 502.

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service except

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

JK
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.

1.11. Adult Protection Services

- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
- 1.11.3. The Contractor shall inform the referring Adult Protection Service

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

Date 6/5/2022

JR

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

Date

JR

6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.

1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.

1.18.3. Food Delivery Reporting

- 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials JK
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
- 1.18.3.1.2. The number of meals served in the aggregate.
- 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
- 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.19. Performance Measures

- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
- 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
- 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
- 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.

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

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

JK
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms


3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{and}  all

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

6/5/2022
Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3.5.2. 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.

3.5.3. 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

JR

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

JK
Date 6/5/2022


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials 
Date 6/5/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services


Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Coos	All
Title III-C Congregate Meals	Coos	All
Title XX Home Delivered Meals	Coos	All
ARPA Home Delivered Meals	Coos	All
ARPA Congregate Meals	Coos	All

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials 
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 62.88% Federal funds,
 - 1.1.1. 24.05% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.71% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 14.41% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 9.42% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 6.28% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 37.12% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials

DS
JR

Date

6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)

Contractor Initials DS
JR
Date 6/5/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-09

Tri-County Community Action Program, Inc. (Tri-County Cap)


Contractor Initials 
Date 6/5/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	42,480	\$8.11	\$ 344,512.80
Title III-C Congregate Meals	Per Meal	18,453	\$8.11	\$ 149,653.83
Title XX Home Delivered Meals	Per Meal	25,453	\$8.11	\$ 206,423.83
ARPA Home Delivered Meals	Per Meal	11,748	\$8.11	\$ 95,276.28
ARPA Congregate Meals	Per Meal	7,832	\$8.11	\$ 63,517.52
Totals		105,966		\$ 859,384.26

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	42,480	\$8.11	\$ 344,512.80
Title III-C Congregate Meals	Per Meal	18,453	\$8.11	\$ 149,653.83
Title XX Home Delievered Meals	Per Meal	25,453	\$8.11	\$ 206,423.83
ARPA Home Delievered Meals	Per Meal	11,748	\$8.11	\$ 95,276.28
ARPA Congregate Meals	Per Meal	7,832	\$8.11	\$ 63,517.52
Totals		105,966		\$ 859,384.26
			Total Award	\$ 1,718,768.52

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



New Hampshire Department of Health and Human Services
Exhibit D

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

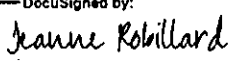
Place of Performance (street address, city, county, state, zip code) (list each location)


Check if there are workplaces on file that are not identified here.

Vendor Name: Tri-County Community Action Program

6/5/2022

Date

DocuSigned by:

 IDFF7810851D402
 Name: Jeanne Robillard
 Title: CEO

Vendor Initials 
 Date 6/5/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

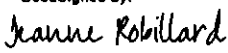
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.


This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Tri-County Community Action Program

6/5/2022

Date

DocuSigned by:

 Name: Jeanne Robillard
 Title: CEO

Vendor Initials 
 Date 6/5/2022



New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

DS
JR
Date 6/5/2022



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 (l)(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: Tri-County Community Action Program

6/5/2022
Date

DocuSigned by:
Jeanne Robillard
Name: Jeanne Robillard
Title: CEO

DS
JR
Contractor Initials
6/5/2022
Date



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
JK

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Tri-County Community Action Program

6/5/2022

Date

DocuSigned by:

Jeanne Robillard

Name: Jeanne Robillard

Title: CEO

Exhibit G

Contractor Initials

DS
JR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Tri-County Community Action Program

6/5/2022

Date

DocuSigned by:
Jeanne Robillard
Name: Jeanne Robillard
Title: CEO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials JK

Date 6/5/2022



New Hampshire Department of Health and Human Services

Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

3/2014

Contractor Initials

JR

Date 6/5/2022

New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule. JR

3/2014

Contractor Initials

6/5/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Tri-County Community Action Program

The State by:

Name of the Contractor

Christine Santaniello

Jeanne Robillard

Signature of Authorized Representative

Signature of Authorized Representative

Christine santaniello

Jeanne Robillard

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

CEO

Title of Authorized Representative

Title of Authorized Representative

6/6/2022

6/5/2022

Date

Date



New Hampshire Department of Health and Human Services
Exhibit J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

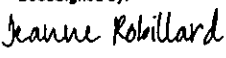
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Tri-County Community Action Program

6/5/2022

Date

DocuSigned by:

 Name: Jeanne Robillard
 Title: CEO



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073 975708
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards-developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



-
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

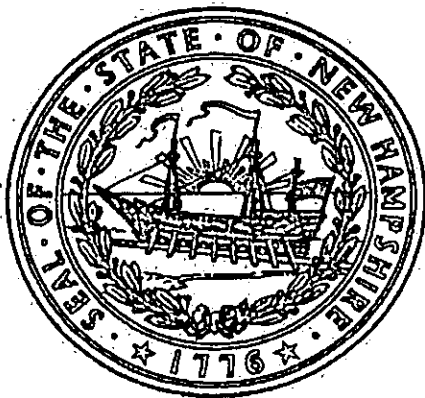
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63020

Certificate Number: 0005774957



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of May A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Sandy Alonzo hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Board Chair of Tri-County Community Action Program, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 25th, 2021, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard, CEO and or Randall Pilotte, CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/27/2022

Sandy Alonzo
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/28/2022

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(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER FIA/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Andrae Nicklin PHONE (A/C No. Ext): (603) 689-3218 FAX (A/C. No): (603) 645-4331 EMAIL: manch.certs@crossagency.com ADDRESS: <table style="width: 100%; border: none;"> <tr> <td style="text-align: center; border: none;">INSURER(S) AFFORDING COVERAGE</td> <td style="text-align: center; border: none;">NAIC #</td> </tr> <tr> <td style="border: none;">INSURER A: Philadelphia Indemnity Ins Co</td> <td style="border: none;">18058</td> </tr> <tr> <td style="border: none;">INSURER B: Granite State Health Care and Human Services Self-</td> <td style="border: none;">524292</td> </tr> <tr> <td style="border: none;">INSURER C:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER D:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER E:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER F:</td> <td style="border: none;"></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Ins Co	18058	INSURER B: Granite State Health Care and Human Services Self-	524292	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															
INSURED Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570															

COVERAGES **CERTIFICATE NUMBER:** 21-22 All Lines 22-23 WC **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

LINE	TYPE OF INSURANCE	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		PHPK2293454	07/01/2021	07/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea. occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/PROP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2293461	07/01/2021	07/01/2022	COMBINED SINGLE LIMIT (Ea. accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB774416	07/01/2021	07/01/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	HCHS20220000058 (3a.) NH	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER DHHS - State of NH 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

MISSION STATEMENT

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

VISION STATEMENT

Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

VALUES STATEMENT

Tri-County Community Action Program, values a culture of integrity.

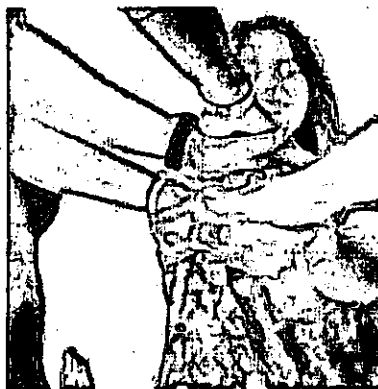
This Includes:

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965



30 Exchange St., Berlin, NH 03570
Phone: (603) 752-7001
www.tccap.org

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

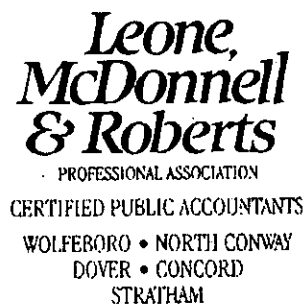
**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Consolidated Financial Statements:	
Statements of Financial Position	3
Statement of Activities	4
Statements of Functional Expenses	5 - 6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 30
Supplementary Information:	
Schedule of Expenditures of Federal Awards and Non-Federal Awards	31 - 33
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	34 - 35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	36 - 37
Schedule of Findings and Questioned Costs	38



To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate
Berlin, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, the related consolidated statements of functional expenses and cash flows for the years then ended, the related consolidated statement of activities for the year ended June 30, 2021 and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2021 and 2020, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,237,032	\$ 2,257,081
Restricted cash, Guardianship Services Program	1,317,839	796,937
Accounts receivable	1,617,249	1,322,852
Property held for sale	-	47,000
Pledges receivable	216,423	307,017
Inventories	52,985	102,430
Prepaid expenses	<u>53,594</u>	<u>77,882</u>
Total current assets	<u>6,495,122</u>	<u>4,911,199</u>
PROPERTY		
Property and equipment	12,917,935	12,344,805
Less accumulated depreciation	<u>(5,850,185)</u>	<u>(5,601,944)</u>
Property, net	<u>7,067,750</u>	<u>6,742,861</u>
OTHER ASSETS		
Restricted cash	<u>439,822</u>	<u>384,711</u>
TOTAL ASSETS	<u>\$ 14,002,694</u>	<u>\$ 12,038,771</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Current portion of long term debt	\$ 129,155	\$ 437,843
Current portion of capital lease obligations	-	3,554
Accounts payable	4,303	180,427
Accrued compensated absences	233,907	243,779
Accrued salaries	383,435	49,059
Accrued expenses	266,595	137,304
Refundable advances	324,140	181,463
Other liabilities	<u>1,400,645</u>	<u>850,982</u>
Total current liabilities	<u>2,742,180</u>	<u>2,084,411</u>
LONG TERM DEBT		
Long term debt, net of current portion	<u>4,577,505</u>	<u>4,792,557</u>
Total liabilities	<u>7,319,685</u>	<u>6,876,968</u>
NET ASSETS		
Without donor restrictions	6,199,624	4,565,253
With donor restrictions	<u>483,385</u>	<u>596,550</u>
Total net assets	<u>6,683,009</u>	<u>5,161,803</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,002,694</u>	<u>\$ 12,038,771</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
REVENUES AND OTHER SUPPORT				
Grants and contracts	\$ 18,296,354	\$ 415,056	\$ 18,711,410	\$ 14,909,313
Program funding	1,177,937	-	1,177,937	1,084,133
Utility programs	2,659,293	-	2,659,293	1,923,653
In-kind contributions	364,580	-	364,580	455,826
Contributions	462,340	-	462,340	326,215
Fundraising	1,802	-	1,802	32,544
Rental income	684,169	-	684,169	635,559
Interest income	888	-	888	923
(Loss) gain on disposal of property	(27,288)	-	(27,288)	257,717
Loss on write down of property held for sale	-	-	-	(255,492)
Other revenue	13,364	-	13,364	4,379
Total revenues and other support	23,633,439	415,056	24,048,495	19,374,770
NET ASSETS RELEASED FROM RESTRICTIONS	528,221	(528,221)	-	-
Total revenues, other support, and net assets released from restrictions	24,161,660	(113,165)	24,048,495	19,374,770
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,017,860	-	1,017,860	1,047,356
Head Start	2,856,419	-	2,856,419	2,769,065
Guardianship	760,053	-	760,053	769,597
Transportation	870,078	-	870,078	991,504
Volunteer	96,817	-	96,817	94,845
Workforce Development	40,175	-	40,175	346,114
Carroll County Dental	669,641	-	669,641	653,810
Support Center	356,359	-	356,359	558,244
Homeless	4,760,909	-	4,760,909	800,148
Energy and Community Development	8,541,527	-	8,541,527	7,824,201
Elder	1,192,453	-	1,192,453	1,149,136
Housing Services	192,010	-	192,010	220,900
Total program services	21,354,301	-	21,354,301	17,224,920
Supporting Activities:				
General and administrative	1,172,988	-	1,172,988	1,062,613
Fundraising	-	-	-	2,880
Total supporting activities	1,172,988	-	1,172,988	1,065,493
Total functional expenses	22,527,289	-	22,527,289	18,290,413
CHANGE IN NET ASSETS	1,634,371	(113,165)	1,521,206	1,084,357
NET ASSETS, BEGINNING OF YEAR	4,565,253	596,550	5,161,803	4,077,449
NET ASSETS, END OF YEAR	\$ 6,199,624	\$ 483,385	\$ 6,683,009	\$ 5,161,806

See Notes to Consolidated Financial Statements

IN-COUNTY GOVERNMENT ACTION PROGRAM INC. AND AFFILIATE
 CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2021

	American	Head Start	Subcontractors	Immigration	Volunteers	Workers Development	Central County Dining	Support Center	Immigrants	Energy and Community Development	Elc	Housing Holders	Loan	General & Administrative	Enrollment	Total
Direct Expenses																
Payroll taxes and benefits	\$ 420,622	\$ 1,590,871	\$ 818,334	\$ 427,482	\$ 53,138	\$ 14,240	\$ 238,217	\$ 111,258	\$ 498,438	\$ 1,334,878	\$ 541,828	\$ 34,084	\$ 822,278	\$ 857,889	\$	\$ 6,481,236
Professional fees and benefits	114,664	438,834	141,378	66,832	14,240	5,228	57,825	28,382	178,250	388,105	128,147	92	1,648,452	17,1815	\$	1,727,268
Assistance to clients	31,889		8,089	79,632	8,177	10,620	42,000	3,472	1,894,734	5,800,029	298,151	1,278	1,100,270	13,443	\$	8,994,883
Consumables supplies	13,083	224,233		12,788	4,864	33	485	1,248	23,718	168,400	53,262		498,978	82,207	\$	1,088,883
Space costs and rentals	4,973	192,497	42,823	12,783		8,788	42,214	11,084	2,439	31,837	72,238	87,288	304,281	1,151	\$	448,415
Depreciation expenses	169,468	123,089		29,833				86,078	48,507						\$	304,581
Travel expenses		6,587	1,370	14,346		1,123	291,023	18,170	24,880	44	16,318	23,837	218,702	19,028	\$	288,179
Uniforms and supplies	136,721	23,781	20,811	14,346	1,523	1,112	12,783	18,170	21,880	44	44,414	23,837	349,702	4,028	\$	523,075
Other direct program costs	1,289	58,243	2,828	21,740	2,048	113	1,210	9,977	17,180	21,188	8,182	23,837	136,832	2,458	\$	138,132
Fiscal and administrative	(78,110)	37,081	1,310	20,289	2,048		7,289	1,272	21,085	38,887	21,932	37,748	189,873	13,077	\$	180,080
Building and grounds maintenance	10,126	1,025	10,126	7,289	1,025		4,810	1,172	1,186	33,805	4,589	2,289	88,444	134,829	\$	203,073
Interest expenses	107,973	21,307	449		72			10	0.791	88,387	3,589	11,141	242,344	(106)	\$	242,344
Vehicle expenses	90,971	16		73,596			38,280	10	3	84,480	3	3	137,718		\$	137,718
Travelers	4,380	7,079	306	2,289			1,134	2,891	1,174	6,481	12,421	3,251	77,428	31,832	\$	107,738
Maintenance of equipment and rental	58,285	51,182	8,077	6,886	11,177		1,131	63	3,289	24,173	10,421	10,822	70,428	20,281	\$	108,428
Fuel fees	(59,811)						1,289		1,289		3,212		(2,212)	8,440	\$	(1,083)
Total Direct Expenses	1,017,880	2,828,419	796,893	879,878	88,317	48,176	890,941	398,386	4,798,898	8,541,527	1,182,423	182,010	21,364,401	1,172,288		22,527,289
Indirect Expenses	139,821	292,258	63,180	78,104	8,042	2,951	72,228	21,293	81,287	789,448	120,217	192,010	1,172,288	(1,172,288)		
Indirect costs																
Total Direct & Indirect expenses	\$ 1,148,551	\$ 3,149,189	\$ 843,233	\$ 948,182	\$ 105,658	\$ 49,126	\$ 941,967	\$ 377,662	\$ 4,944,489	\$ 8,822,015	\$ 1,312,610	\$ 192,010	\$ 22,527,289	\$	\$	\$ 22,527,289

See Notes to Consolidated Financial Statements

IB-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE
 CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2020

	Agency Funds	Hard Fund	Grant/Match	Transportation	Volunteer	Wendover Development	Carroll County Detail	Support Center	Humana	Energy and Community Development	Elara	Housing Services	Total	General & Administrative	Fundability	Total	
Direct Expenses																	
Payroll	\$ 238,843	\$ 1,437,343	\$ 505,863	\$ 468,819	\$ 57,338	\$ 189,897	\$ 231,468	\$ 287,574	\$ 374,238	\$ 1,141,718	\$ 408,173	\$ 17,820	\$ 6,482,474	\$ 648,437	\$ -	\$ 8,130,911	
Payroll taxes and benefits	71,944	363,267	136,506	88,265	10,861	59,058	84,885	76,817	76,817	320,870	118,173	-	1,451,604	189,852	-	1,641,456	
Assistance to clients	68,633	73	-	90,787	-	8,841	-	83,903	182,974	5,604,178	-	-	6,131,279	10,768	-	6,142,047	
Concessions supplies	23,124	181,459	9,940	6,656	2,302	2,113	34,950	4,796	5,541	208,088	333,333	885	874,501	70,855	-	945,356	
Space costs and rental	7,467	180,833	60,811	13,288	4,161	63,790	-	8,578	23,016	128,812	32,347	-	523,178	70,855	-	594,033	
Depreciation expense	159,329	81,871	-	50,162	-	-	43,680	12,070	1,433	36,263	3,453	67,388	458,310	3,157	-	461,467	
In-kind expended	-	273,882	-	69,017	8,728	-	-	37,759	57,178	-	11,250	-	453,826	-	-	465,076	
Consultants and contractors	2,208	9,412	3,648	-	-	198,772	-	-	-	325	19,446	-	234,009	13,749	-	247,758	
Utilities	151,798	24,786	16,498	16,498	1,335	6,869	10,474	25,984	23,388	42,516	23,060	23,303	373,161	8,903	-	382,064	
Travel and meetings	347	68,874	20,038	54,002	284	6,936	1,678	6,425	14,740	22,171	20,827	823	214,348	18,904	-	233,252	
Other direct program costs	45,842	52,207	1,745	17,286	2,692	200	1,749	678	5,825	30,091	44,545	58,920	281,110	4,585	2,880	343,153	
Fiscal and administrative	18,653	2,041	24,389	900	1,045	220	6,370	2,499	20,487	29,487	4,823	8,013	102,752	78,026	-	180,778	
Building and grounds maintenance	91,683	27,273	110	5,103	-	-	6,974	6,557	4,637	731	2,365	18,843	168,216	-	-	187,059	
Interest expense	107,652	280	525	71	8	-	21,842	102	-	1,983	-	-	132,768	531	-	133,299	
Vehicle expense	5,445	7,368	464	85,858	-	-	1,298	2,708	3,234	79,883	-	3,650	181,176	-	-	184,826	
Insurance	47,076	7,368	464	2,112	1,153	-	1,298	2,708	3,234	79,883	-	3,650	181,176	-	-	184,826	
Maintenance of equipment and rental	3,737	51,036	5,772	1,848	557	-	3,541	1,322	115	15,770	12,658	26,150	126,473	6,181	-	132,654	
Food fees	3,330	-	-	-	-	-	1,585	-	1,822	1,505	1,895	-	7,974	7	-	9,781	
Total Direct Expenses	1,047,268	2,769,865	763,387	991,204	94,845	348,114	633,810	658,344	800,140	7,824,201	1,148,136	220,900	17,224,020	1,002,813	2,880	18,230,413	
Indirect Expenses																	
Indirect costs	\$ 99,050	\$ 251,008	\$ 30,339	\$ 89,181	\$ 9,234	\$ 31,975	\$ 88,582	\$ 48,831	\$ 48,383	\$ 212,905	\$ 116,049	\$ -	\$ 1,082,613	\$ (1,082,613)	\$ -	\$ -	
Total Direct & Indirect Expenses	\$ 1,146,318	\$ 3,020,873	\$ 793,726	\$ 1,080,385	\$ 104,079	\$ 379,089	\$ 722,392	\$ 707,175	\$ 848,523	\$ 8,037,106	\$ 1,264,185	\$ 220,900	\$ 18,306,633	\$ -	\$ 2,880	\$ 18,309,513	

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,521,208	\$ 1,084,357
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	450,040	436,197
Loss (gain) on disposal of property	27,288	(2,225)
(Increase) decrease in assets:		
Accounts receivable	(294,397)	(48,769)
Pledges receivable	90,594	(75,856)
Inventories	49,445	(16,544)
Prepaid expenses	24,288	(43,845)
Increase (decrease) in liabilities:		
Accounts payable	(176,124)	(41,144)
Accrued compensated absences	(9,872)	39,700
Accrued salaries	334,376	(161,893)
Accrued expenses	129,291	47,780
Refundable advances	142,677	(15,694)
Other liabilities	549,663	252,787
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,838,475</u>	<u>1,454,851</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	25,000	4,495
Purchases of property and equipment	(780,217)	(273,711)
NET CASH USED IN INVESTING ACTIVITIES	<u>(755,217)</u>	<u>(269,216)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(523,740)	(145,884)
Repayment on capital lease obligations	(3,554)	(4,671)
NET CASH USED IN FINANCING ACTIVITIES	<u>(527,294)</u>	<u>(150,555)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	1,555,964	1,035,080
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>3,438,729</u>	<u>2,403,649</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 135,643</u>	<u>\$ 131,879</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 393 volunteers, ages 55 and older, of which 225 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 28,000 hours yearly.

Workforce Development

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Support Center

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 14 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, the Section 202 Capital Advance is considered to be a major program. A separate audit of Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance)*. An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has net assets with donor restrictions of \$483,385 and \$596,550 at June 30, 2021 and 2020, respectively. See **Note 13**.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$324,140 and \$181,463 as of June 30, 2021 and 2020, respectively.

Nonprofit tax status

The Organization is a *not-for-profit* Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2021 and 2020, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2021 and 2020.

As of June 30, 2021 and 2020, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$216,423 and \$307,017, respectively. This amount is included in grants and contracts on the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2020, received provisional approval and is effective, until amended, at a rate of 12%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2020 was 10.80%. The actual rate for the year ended June 30, 2021 was approximately 11.37%, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2021 and 2020 was \$28,130 and \$25,483, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2021 and 2020.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

New Accounting Pronouncement

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****Other Matters**

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread continue to affect the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

During the years ended June 30, 2021 and 2020, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents, undesignated	\$ 3,237,032	\$ 2,257,081
Accounts receivable	1,617,249	1,322,852
Pledges receivable	<u>216,423</u>	<u>307,017</u>
Total financial assets	<u>5,070,704</u>	<u>3,886,950</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	483,385	596,550
Less net assets with time restrictions to be met in less than a year	<u>(412,665)</u>	<u>(410,015)</u>
Amounts not available within one year	<u>70,720</u>	<u>186,535</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,999,984</u>	<u>\$ 3,700,415</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,569,000 and \$2,860,000 at June 30, 2021 and 2020, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**NOTE 3. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of cash on-hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to \$250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	<u>2021</u>	<u>2020</u>
Cash, operations	\$ 3,237,032	\$ 2,257,081
Restricted cash, current	1,317,839	796,937
Restricted cash, long term	<u>439,822</u>	<u>384,711</u>
Total cash and restricted cash	<u>\$ 4,994,693</u>	<u>\$ 3,438,729</u>

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7**. It is required to maintain a balance of \$19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2021 and 2020 was \$20,059 and \$20,040, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2021 and 2020. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2021 and 2020 was \$174,755 and \$174,626, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Consolidated Statements of Financial Position.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2021 and 2020 was \$1,317,839 and \$796,937, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2021 and 2020 was \$245,008 and \$190,045, respectively. See Note 15.

NOTE 4. INVENTORY

In 2021 and 2020, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2021 and 2020 consists of weatherization materials, totaling \$52,985 and \$102,430, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2021:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 9,931,953	\$ 4,233,084	\$ 5,698,869
Equipment	2,394,489	1,617,101	777,388
Construction in progress	172,653	-	172,653
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$12,917,935</u>	<u>\$ 5,850,185</u>	<u>\$ 7,067,750</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Property consists of the following at June 30, 2020:

	Capitalized <u>Cost</u>	Accumulated <u>Depreciation</u>	Net <u>Book Value</u>
Building	\$ 9,810,288	\$ 3,753,302	\$ 6,056,986
Equipment	2,105,950	1,848,642	257,308
Construction in progress	4,727	-	4,727
Land	<u>423,840</u>	<u>-</u>	<u>423,840</u>
	<u>\$12,344,805</u>	<u>\$ 5,601,944</u>	<u>\$ 6,742,861</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2021 and 2020 totaled \$449,153 and \$435,310, respectively.

The Organization had property held for sale at June 30, 2020 amounting to \$47,000, which was classified as a current asset in the accompanying consolidated statements of financial position at June 30, 2020. The total loss on the write down to fair value of this property was \$255,492 in 2020.

NOTE 6. ACCRUED EARNED TIME

For the years ending June 30, 2021 and 2020, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2021 and 2020, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$233,907 and \$243,779, respectively.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**NOTE 7. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 96,062	\$ 110,824
Note payable with a bank requiring 120 monthly installments of \$2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	285,268	307,719
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016 and was paid off during the year ended June 30, 2021.	-	4,478
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	4,228
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	3,948
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	705

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. This note was paid off during the year ended June 30, 2021.	-	7,294
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. This note was paid off during the year ended June 30, 2021.	-	387,227
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,467,774	2,547,308
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,716,704	5,241,331
Unamortized debt issuance costs	<u>(10,044)</u>	<u>(10,931)</u>
Total long term debt	4,706,660	5,230,400
Less current portion due within one year	<u>(129,155)</u>	<u>(437,843)</u>
	<u>\$ 4,577,505</u>	<u>\$ 4,792,557</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

The scheduled maturities of long-term debt as of June 30, 2021 were as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 129,155
2023	134,452
2024	139,961
2025	145,697
2026	151,677
Thereafter	<u>4,015,762</u>
	<u>\$ 4,716,704</u>

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 8. CAPITAL LEASE OBLIGATIONS

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, which expired in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, which expired in May 2021. The assets and liabilities under the capital leases were recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2021 and 2020, consisted of the following:

	<u>2021</u>	<u>2020</u>
Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease was secured by the phone system and matured in November 2020.	\$ -	\$ 1,213
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease was secured by a copier and matured in March 2021.		944

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.918% per annum. The lease was secured by a copier and matured in May 2021.	-	1,397
	-	3,554
Less current portion	-	<u>(3,554)</u>
	<u>\$ -</u>	<u>\$ -</u>

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 5.00% per annum. There was no balance outstanding at June 30, 2021 and 2020. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2021 and 2020, the annual rent expense for leased facilities and office equipment totaled \$138,598 and \$181,004, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2021, are as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 127,467
2023	65,722
2024	43,884
2025	43,884
2026	42,869
Thereafter	<u>3,512</u>
	<u>\$ 327,338</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in Note 1. The Head Start, transportation and elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

NOTE 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2021 and 2020, approximately \$18,238,690 (76%) and \$14,380,020 (74%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2021 and 2020, approximately 67% and 68%, respectively, of the Organization's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Temporary Municipal Funding	\$ 216,423	\$ 307,017
FAP	174,056	102,998
Restricted Buildings	39,913	85,713
Loans – HSGP	24,403	22,029
FAP/EAP	16,330	24,350
RSVP Program Funds	5,887	5,887
Head Start	5,856	-
RSVP – Matter to Balance	500	500
10 Bricks Shelter Funds	17	-
DOE	-	46,287
Donations to Maple Fund	-	1,571
Loans – HHARLF	-	104
Coronavirus Response	-	94
	<hr/>	<hr/>
Total net assets with donor restrictions	<u>\$ 438,385</u>	<u>\$ 596,550</u>

NOTE 14. COMMITMENTS AND CONTINGENCIES**Grant Compliance**

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2018 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2021, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$181,723 and \$155,278 were held in a segregated account at June 30, 2021 and 2020, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$59,517 and \$31,049 were held in a segregated account for the years ended June 30, 2021 and 2020, respectively.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

In accordance with the policy noted above, the Organization was required to remit funds to HUD totaling \$31,412 during the year ended June 30, 2020. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment during the year ended June 30, 2020.

NOTE 16. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 17. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through November 19, 2021, the date the financial statements were available to be issued.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH10000-06-00	\$ 1,811,807
Head Start	93.800		01CH011938-01-00	1,100,815
CRSSA-Head Start	93.600			44,544
			CLUSTER TOTAL	2,957,166
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-20B1NHLIEA	171,618
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA	4,833,072
CV-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2001NHE5C3	787,286
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-20B1NHLIEA 1058420	(12,553)
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA 1058420	227,527
			TOTAL	6,008,950
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AANHT3SS	6,489
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheat)	93.044	State of New Hampshire Department of Health and Human Services	512-500352	81,322
			TOTAL	87,811
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	541-500386	300,127
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services		181,544
			TOTAL	481,671
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	93,340
			CLUSTER TOTAL	842,822
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	470,848
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	NONE	279,400
			TOTAL	750,248
Temporary Assistance for Needy Families (NHEP Workplace Success)	93.558	Southern New Hampshire Services, Inc.	16-DHHS-BWW-CSP-05	36,127
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	18Q2NHTANF	24,800
			TOTAL	60,927
HIV Care Formula Grants (Ryan White Care Program)	93.917	State of New Hampshire Department of Health and Human Services	530-500371	2,932
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	104,826
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	544-500386	85,043
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	13,524
			TOTAL	203,393
Promoting Safe and Stable Families/Family Violence Prevention and Services/Discretionary	93.556 & 93.592	State of New Hampshire Coalition against Domestic and Sexual Violence	SPIRDV	13,226
Provider Relief Fund	93.496			31,878
Projects for Assistance in Transition from Homelessness	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-95-42-423010-7926	52,372
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	University of New Hampshire		15,000
CV-Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	University of New Hampshire		19,319
			TOTAL	34,319
Total U.S. Department of Health and Human Services				\$ 10,758,033

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN.	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<u>U.S. Department of Energy</u> Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007835	\$ 277,664
Total U.S. Department of Energy				<u>\$ 277,664</u>
<u>U.S. Corporation for National and Community Service</u> Retired and Senior Volunteer Program	94.002		19SRANH001	\$ 77,198
Total U.S. Corporation for National and Community Service				<u>\$ 77,198</u>
<u>U.S. Department of Agriculture</u> Child and Adult Care Food Program FOOD DISTRIBUTION CLUSTER Emergency Food Assistance Program	10.558	State of New Hampshire Department of Education	NONE	\$ 138,900
	10.569	BMCAP	CLUSTER TOTAL	<u>17,739</u>
Total U.S. Department of Agriculture				<u>\$ 156,639</u>
<u>U.S. Department of Homeland Security</u> Emergency Food & Shelter Program (FEMA) CV-Emergency Food & Shelter Program (FEMA)	97.024			\$ 5,886
	97.024			<u>22,775</u>
Total U.S. Department of Homeland Security				<u>\$ 28,661</u>
<u>U.S. Department of Justice</u> Crime Victim Assistance (VOCA)	16.675	State of New Hampshire Coalition against Domestic and Sexual Violence	VOCA	\$ 112,770
Sexual Assault Services Formula Program (SASP)	16.017	State of New Hampshire Coalition against Domestic and Sexual Violence	2019-KF-AX-0043	<u>17,173</u>
OVW Technical Assistance Initiative	16.526	Grafton County Court	OVW-2016-13829	<u>13,794</u>
Total U.S. Department of Justice				<u>\$ 143,737</u>
<u>U.S. Department of Transportation</u> Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-16-X046	\$ 576,390
TRANSIT SERVICES PROGRAMS CLUSTER Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-65-X006	<u>8,297</u>
			CLUSTER TOTAL	<u>8,297</u>
Total U.S. Department of Transportation				<u>\$ 582,687</u>
<u>U.S. Department of Housing and Urban Development</u> Emergency Solutions Grant Program CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	\$ 82,825
	14.231	State of NH Governor's Office for Emergency Relief & Recovery		<u>58,804</u>
			TOTAL	<u>121,429</u>
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH02011601811	71,885
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-8PHS-01-Coord-04	130,822
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NONE	36,165
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH-012071G00190	<u>14,157</u>
			TOTAL	<u>253,029</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 374,458</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Labor				
WIA/WIOA CLUSTER				
WIA/WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0004	\$ 10,650
Total U.S. Department of Labor				CLUSTER TOTAL \$ 10,650
U.S. Department of the Treasury				
Coronavirus Relief Fund	21.019	Volunteer NHI		\$ 24,301
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		1,409,876
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Modification Program		8,553
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery COVID - 19 Long Term Care Stabilization Program		36,190
				TOTAL 1,480,920
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		2,639,018
Total U.S. Department of the Treasury				\$ 4,119,938
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 16,527,665
NON-FEDERAL				
New Hampshire Public Utilities Company - Electrical Assistance Program		BMCAP		\$ 291,216

NOTE A - BASIS OF PRESENTATION

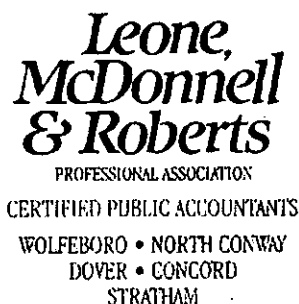
The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S.Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Tri-County Community Action Program, Inc.
Berlin, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

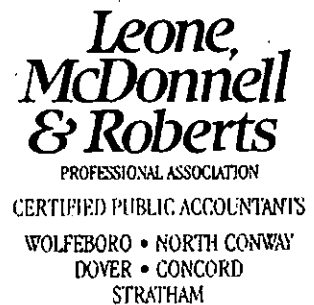
As part of obtaining reasonable assurance about whether Tri-County Community Action Program Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leone McDonnell & Roberts
Professional Association*

November 19, 2021
North Conway, New Hampshire



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Tri-County Community Action Program, Inc.
Berlin, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2021. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Program Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tri-County Community Action Program Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tri-County Community Action Program Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Tri-County Community Action Program, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Program Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leone McDonnell & Prokats
Professional Association

November 19, 2021
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
7. The programs tested as major programs included:
 - U.S. Dept. of Health & Human Services, LIHEAP – ALN 93.568
 - U.S. Dept. of the Treasury, Coronavirus Relief Fund – ALN 21.019
 - U.S. Dept. of the Treasury, ERAP – ALN 21.023
 - U.S. Dept. of Housing and Urban Development, CoC – ALN 14.267
 - New Hampshire Public Utilities Company, Electrical Assistance Program (non-Federal)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2022

Coos County

Board Chair

Sandy Alonzo

Brian Hoffman

Fay Pierce

Carroll County

Charles Monaghan

Grafton County

Linda Massimilla

Richard Mcleod

Treasurer

George Sykes

Ruth Heintz

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration • Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management • Budget performance and financial reporting
Innovative solutions & problem solving • Capacity building
Professional presentations • Public speaking
Dedication • Imagination • Determination • Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.

Chief Executive Officer

Berlin, NH 2018 - current FT employment

Tri-County Community Action Programs, Inc.

Chief Operating Officer

Berlin, NH 2016 - 2018

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.

Division Director: TCCAP Prevention Services

Berlin, NH 2015- 2016

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.

Program/Division Director: Support Center at Burch House

Littleton, New Hampshire 2007- 2015

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim-advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN)**Bethlehem, NH current PT employment**

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.**Direct Services/Volunteer Coordinator: Support Center at Barch House****Littleton, New Hampshire 1997 to 2007**

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program**Woodsville, New Hampshire 1999-2001**

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter**Jefferson, New Hampshire 1996-1999**

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education**BS in Human Services, Springfield College School of Human Services, Boston, MA**

Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)

Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- ◆ Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- ◆ Chairman, Arts Alliance of Northern New Hampshire 2000-2003, *Treasurer 1996-1998*
- ◆ Chairman, Haverhill Area Family Violence Council 1998-2003
- ◆ Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- ◆ Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- ◆ Board Member, Women's Rural Entrepreneurial Network 2014; *Individual Member 2008-2017*
- ◆ Bethlehem Planning Board 2010 - 2015
- ◆ Bethlehem Conservation Commission 2006 - *current*
- ◆ Granite United Way, North Country Cabinet Member 2011-2012
- ◆ TCCAP: Commendation- Division Director Award, 2011
- ◆ Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- ◆ Licensed Foster Parent, State of NH 2000-2006
- ◆ Small Business Owner : Aurora Energies 2015- *current*
- ◆ Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist 1997- *current*
- ◆ Member, United States Figure Skating Association/International Skating Institute *current since 1993*

RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

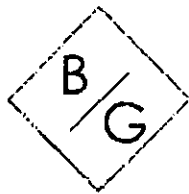
05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

E D U C A T I O N

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH



BETTY GILCRIS

Summary

Detail-oriented and talented Director with excellent administrative, marketing, customer service and facility oversight skills. Proactive leader with strengths in communication and collaboration. Hardworking and reliable, highly organized, proactive and punctual with team-oriented mentality. More than 33 years as a Head Start employee. Highly effective and comfortable working with people at all levels in an organization. Committed to identifying and leveraging opportunities for growth and capable in successful conflict resolution. Expert in regulations, compliance and safety procedures. Volunteer, classroom substitute, and 1 on 1 child aide for 2 years, Preschool teacher for 12 years, management for 14 years and Director for 5 years.

Skills

- Verbal and written communication
- Staff development
- Provide Supervisory training
- Positive behavior modeling
- Budgeting proficiency
- Learning management systems
- Family advocate
- Grant writing
- Presentation in small and large groups
- Conflict resolution
- Program management
- Analytical thinking

Experience

Health & Nutrition Department Head

07/2020 - Current

Tri County Community Action Program, Inc. | Berlin, NH

- Work closely with program team members to deliver TCCAP mission and vision through program requirements, developing solutions and meeting deadlines.
- Maintained updated knowledge through ongoing supervision and oversight of 4 programs within TCCAP. Head Start, Senior Meals, ServiceLink and Tamworth Dental Center.
- Collaborate with others to discuss new program and agency opportunities.

Aide to Cook to Teacher to Manager to Director

01/1989 - 06/2020

Tri County Community Action Program, Inc., Head Start | Berlin, NH

- Developed and maintained positive relationships with employees.
- Established performance goals for the program and provided feedback on methods for reaching those milestones.
- Direct staff of 57 personnel and managed budget totaling over \$2,000,000 annually.
- Process monthly reports for program performance which includes federal and state required reporting.
- Cooperate and communicate effectively with staff, Head Start families, community partners and stakeholders to ensure client satisfaction and compliance with set standards.
- Achieved high staff morale and retention through effective communication, prompt problem resolution, proactive supervisory practices and facilitating a proactive work environment.
- Ensure our program provides a comprehensive early childhood education to children and supports parents as their child's primary educator.

Education and Training

Bachelor of Science: Early Childhood Administration
Granite State College | Littleton, NH

2006

Activities and Honors

- Member of the Coos County Coalition for Young Children
- Member of the New England Head Start Association Board
- Member of the Governor Appointed Spark NH Leadership Team which recently transitioned the Council for Thriving Children. I am a member of the B-8 (birth - 8) workgroup for the council.
- Recognized regionally for over 30 years of Service with Head Start
- Eucharistic and Hospitality Minister at St. Marguerite D'youville Parish

Angela Johnson

Professional Summary

A leader and innovator in program development and growth related to the aging population with a strong background in statistical management and financial practices. Effectively manages teams and projects which inspires desirable outcomes.

Highlights

- Detailed, conscientious, diligent
- Creative problem solver
- Skilled in resource management (employees, volunteers, clients, tangibles)
- Leader in collaborative settings
- Adaptability to changing environments

Employment

Tri-County CAP, Inc., North Country Elder Programs, Berlin NH Jan. 89 - Present
Varying job capacities throughout tenure:

- Supervise staff and volunteers
- Program planning and strategic development
- Fiscal management
- Statistics and government reports
- Grant writing and fund maintenance
- Business and client relations
- Interviewing/hiring
- Software maintenance/program design

Calamari & Calamari, Attorneys-at-Law, Lancaster NH July - Dec 1988
Real estate law firm. Accounts receivable, title search

Education

A.A.S. in Accounting, NH Community Technical College, Berlin NH
Graduation Date: December 2004. GPA: 4.0

Groveton High School, Groveton NH. Course of Study: College Prep/Business.
Graduation Date: June 1988.

References provided upon request.

Tri-County Community Action Program, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$120,000	0%	0
Randall Pilotte	Chief Financial Officer	\$85,000	0%	0
Betty Gilcris	Department Head	\$67,498	0%	0
Angela Johnson	Program Director	\$49,999	100%	\$49,999

Subject: RFA-2023-BEAS-04-BEASN-10 (BEAS Nutrition)

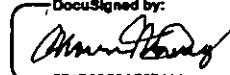
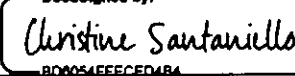
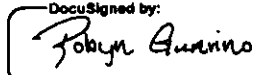
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name VNA at HCS, Inc.		1.4 Contractor Address 321 Marlboro Street PO Box 564 Keene, NH 03431	
1.5 Contractor Phone Number (603) 352-2253	1.6 Account Number 541-500383 and 544-500386	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$1,460,919.18
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/6/2022 <small>571D90C3AF67414</small>		1.12 Name and Title of Contractor Signatory Maura McQueeney CEO HCS	
1.13 State Agency Signature DocuSigned by:  Date: 6/6/2022 <small>BD0054EEFCE0484</small>		1.14 Name and Title of State Agency Signatory Christine Santapiello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) DocuSigned by: By:  On: 6/7/2022 <small>748734844941490</small>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 6/6/2022

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

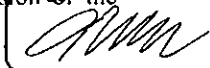
11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the



Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.


20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up 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.

1.3. Paragraph 9, Termination, is amended to read as follows:

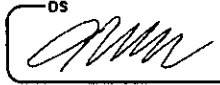
9.1. Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar 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.

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials 
Date 6/6/2022


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT A

- 1.4. 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 if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. 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.

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Scope of Services


1. Statement of Work

- 1.1. The Contractor shall provide nutrition services in this agreement for eligible older adult and disability populations.
- 1.2. For the purposes of this Exhibit B, all references to days shall mean calendar days, excluding state and federal holidays.
- 1.3. The Contractor shall provide Home Delivered Meals as applicable in Exhibit C-1 Rate Sheet, and per geographic area served as described in Exhibit B-1 Geographic Area Served. The Contractor shall:
 - 1.3.1. Deliver meals to eligible participants, as defined in New Hampshire Administrative Rules He-E 501 and He-E 502, who demonstrate that they have limited capacity to prepare their own meals, have limited ability to leave their residence, or are unable to consume meals at a congregate setting due to physical, emotional, or mental health difficulties or limited desire for social interactions;
 - 1.3.2. Comply with applicable provisions of federal regulations and state laws on the safe and sanitary handling of food, equipment and supplies used in the storage, preparation, service and delivery of meals;
 - 1.3.3. Accept referrals from Adult Protective Services (APS), and prioritize service to participants referred by APS;
 - 1.3.4. Ensure that each meal meets a minimum of one-third of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the U.S. Departments of Health and Human Services and Agriculture;
 - 1.3.5. Prepare meals, to the extent possible, to incorporate the special dietary needs of the participant, including recommendations from the participant's licensed practitioner and those stemming from the participant's cultural or religious preferences;
 - 1.3.6. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants;
 - 1.3.7. Provide at least one (1) Home Delivered Meal each day on five (5) or more days a week, except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department;
 - 1.3.8. Ensure direct contemporaneous contact with each participant on each

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


6/6/2022
Date

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

day that meals are delivered as an assurance of the participant's safety, with the exception of meals provided for weekends or designated as emergency frozen meals which are delivered to participants in advance of anticipated inclement weather conditions or other adverse conditions;

- 1.3.9. If unable to make direct contemporaneous contact with a participant, the Contractor shall initiate its agency's protocol, "Non-Response from Client at Delivery Time" or the equivalent agency guideline/policy and procedure for home delivered meals participant's nonresponse at time of delivery will be followed; and
- 1.3.10. The Contractor shall provide grab and go meals during a declaration of disaster or emergency, in accordance with the Older Americans Act and guidance provided by the Department, which shall be billed to the Department under home delivered meals Title III, C-1.
- 1.4. The Contractor shall provide Congregate Meals as applicable in Exhibit B-1, per geographic area served. The Contractor shall:
 - 1.4.1. Provide meals in congregate meal settings, where eligible participants are afforded the opportunity for social contact by sharing a meal with other clients;
 - 1.4.2. Comply with the food safety regulations cited in Section 1.3.2. above, the nutritional requirements cited in Section 1.3.4. above, and incorporating special dietary needs/preferences as cited in Section 1.3.5. above;
 - 1.4.3. Maintain a service provision log of all meals served that includes the service date(s) of meals, the names of participants who received the meals and comments of any follow-up service(s) provided;
 - 1.4.4. Provide nutrition education, nutrition counseling, and other nutrition services, as appropriate, based on the needs of the meal participants; and
 - 1.4.5. Provide at least one (1) hot or other appropriate meal per day on five (5) or more days a week except in a rural area where such frequency is not feasible and/or a lesser frequency is approved by the Department.
- 1.5. Access to Services
 - 1.5.1. The Contractor shall assist clients in accessing nutrition services by accepting requests directly from clients or their designated and/or appointed representatives and Adult Protective Services staff.
 - 1.5.2. The Contractor shall:

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.5.2.1. Collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound in accordance with the OAA during said declaration in the event of a State of Emergency declaration from the federal or state government;
 - 1.5.2.2. Receive requests from clients to pick up specific items or run specific errands;
 - 1.5.2.3. Shop for groceries and complete other errands, which may include but are not limited to:
 - 1.5.2.3.1. Picking up medications at a pharmacy.
 - 1.5.2.3.2. Buying clothing for the client.
 - 1.5.2.3.3. Buying other items for the client;
 - 1.5.2.4. Provide receipts to the client after each shopping transaction;
 - 1.5.2.5. Establish a system to account for the funds provided for by the client to make such purchases; and
 - 1.5.2.6. Deliver the items above to the client's home, ensuring the condition of the items remain in the original condition they were purchased.
- 1.6. Client Request for Application of Services
- 1.6.1. For Title III home-delivered meals, the Contractor shall determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
 - 1.6.2. For Title XX home-delivered meals, the Contractor shall either assist an individual to complete the Form 3000 Application provided by the Department for Title XX Home-Delivered meals, or receive completed applications for Title XX meals.
- 1.7. Client Eligibility Requirements for Services
- 1.7.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative rules He-E 501 and He-E 502.
 - 1.7.2. Clients who are referred for services by the Department's Adult Protection Program must be automatically eligible for services and must be prioritized for services in accordance with He-E 501 and He-E 502. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to eligible clients for the ^{DS} one-year eligibility period as required in He-E 501 and He-E 502.

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials 

Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**


EXHIBIT B

- 1.7.3. The Contractor shall re-determine participant eligibility for services in accordance with the requirements in the laws and rules listed in 1.6.
- 1.7.4. The Contractor may terminate services to participants in accordance with the laws and rules listed in Section 1.6.
- 1.7.5. The Contractor shall obtain a service authorization for home delivered meals from the Department after the participant is determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization – New Authorization" to the Department.
- 1.8. Client Assessments and Service Plans
 - 1.8.1. The Contractor shall develop, with input from each individual and/or the individual's authorized representative, a person-centered plan to drive the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.8.3. The Contractor shall provide services to clients according to clients' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
 - 1.8.4. The Contractor shall provide protocols and practices to the Department within 30 days of the contract effective date to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues or criminal history.
- 1.9. Person-Centered Provision of Services
 - 1.9.1. The Contractor shall incorporate Person-Centered Planning into the provision of all services in this Agreement as specified in New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.2. Individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.10. Client Donations and Fees
 - 1.10.1. To comply with the requirements for Title III Services, the Contractor:
 - 1.10.1.1. May ask participants receiving home-delivered meals for a voluntary donation towards the cost of the service ^{except}

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B


as stated in Section 1.11. Adult Protection Services;

- 1.10.1.2. May suggest an amount for donation in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.10.1.3. Acknowledges that the donation is to be purely voluntary, and not refuse services if a participant is unable or unwilling to donate;
 - 1.10.1.4. Agrees not to bill or invoice clients and/or their families;
 - 1.10.1.5. Agrees that all donations support the program for which donations were given; and
 - 1.10.1.6. Agrees to report the total amount of donations collected from clients to the Department on a quarterly basis.
- 1.10.2. To comply with the requirements for Title XX Services, the Contractor:
- 1.10.2.1. May charge fees to clients, except as stated in Subsection 1.11. Adult Protection Services, receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to clients seeking services;
 - 1.10.2.2. Shall ensure that fees must comply with the requirements of New Hampshire Administrative Rule He-E 501;
 - 1.10.2.3. Shall not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation have been founded;
 - 1.10.2.4. Shall ensure that all fees support the program for which donations were given; and
 - 1.10.2.5. Shall report on the total amount of fees collected from all individuals.
- 1.11. Adult Protection Services
- 1.11.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
 - 1.11.2. The Contractor shall accept referrals of clients from the Adult Protection Program and provide them with meals as described in this Agreement.
 - 1.11.3. The Contractor shall inform the referring Adult Protection Services

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

staff of any changes in the client's situation or other concerns.

1.11.4. The Contractor shall agree that the payment received from Department for the specified services is payment in full for those services, and shall not attempt to secure a fee or monetary contribution of any type such as described in Exhibit C, or Exhibit C-1 Rate Sheet, from the individual receiving services.

1.11.5. The Contractor shall continue to provide services to Adult Protective clients, without requesting a donation or charging a sliding scale, for up to one calendar year after Adult Protective Services closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with Adult Protective Services.

1.12. Referring Clients to Other Services

1.12.1. If the Contractor identifies other community programs or services that might be beneficial to the client, and the client and/or the client's authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.

1.13. Client Wait Lists

1.13.1. The Contractor shall agree that all services covered by this Agreement shall be provided to the extent that funds, staff and/or resources for this purpose are available.

1.13.2. The Contractor shall maintain a wait list in accordance with the requirements of New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the contracted services.

1.14. Criminal Background Check and BEAS State Registry Checks

1.14.1. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:

1.14.1.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide.

1.14.1.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult.

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

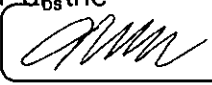
EXHIBIT B

- 1.14.1.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.14.2. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request by the Department.
- 1.15. Grievance and Appeals
- 1.15.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.15.2. The Contractor shall ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.16. Client Feedback
- 1.16.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.13 using a method approved by the Department within thirty (30) days of the contract effective date.
- 1.17. The Contractor shall comply with the following staffing requirements:
- 1.17.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this agreement;
- 1.17.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.3. Ensure that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.17.4. Develop and submit a written Staffing Contingency Plan to the Department within thirty days of contract effective date that includes, but is not limited to:
- 1.17.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of ⁶⁰the

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

awarded contract.

- 1.17.4.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard.
- 1.17.4.3. A description of time frames necessary for obtaining staff replacements.
- 1.17.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner.
- 1.17.4.5. A description of the method for training new staff members.


1.18. Reporting

- 1.18.1. The Contractor shall submit a Quarterly Program Service Report to the Department for each quarter of each State Fiscal Year by the 15th of the month following the close of the quarter.
- 1.18.2. The Contractor shall complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.18.2.1. The number of clients served by town and in the aggregate.
 - 1.18.2.2. Total amount of donations collected.
 - 1.18.2.3. Expenses by program service provided.
 - 1.18.2.4. Revenue, by program service provided, by funding source.
 - 1.18.2.5. Number of Title III and Title XX clients served with funds not provided through this Contract.
 - 1.18.2.5.1. Unmet need/waiting list.
 - 1.18.2.5.2. Lengths of time clients are on a waiting list.
 - 1.18.2.6. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issues.
 - 1.18.2.7. Explanation describing the reasons for individuals' not receiving their planned services in the Scope of Work.
- 1.18.3. Food Delivery Reporting
 - 1.18.3.1. The Contractor shall complete the Home-Delivered Data Form provided by the Department and submit the Forms to the Department by January 31 and July 31 in each State Fiscal Year of the resulting contract, as appropriate, which must include, but are not limited to, the following data:

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

- 1.18.3.1.1. The number of meals served by client and by town.
 - 1.18.3.1.2. The number of meals served in the aggregate.
 - 1.18.3.2. The Contractor shall submit quarterly reports relevant to food delivery by October 15, January 15, April 15, and July 15, as applicable to each State Fiscal Year in the contract period.
 - 1.18.3.3. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measures
- 1.19.1. The Department will monitor Contractor performance by reviewing the quarterly program service reports and semi-annual Home-Delivered Data Forms submitted by the Contractor.
 - 1.19.2. The Contractor shall ensure:
 - 1.19.2.1. Each client serviced meet all eligibility criteria outlined in New Hampshire Administrative Rule He-E 501 and 502.
 - 1.19.3. The Contractor shall ensure the Department has access sufficient for monitoring of contract compliance requirements as required by 2 CFR Part 200, Subpart F, which includes but is not limited to:
 - 1.19.3.1. Data.
 - 1.19.3.2. Financial records.
 - 1.19.3.3. Scheduled and unscheduled access to Contractor work site, locations, work spaces and associated facilities.
 - 1.19.3.4. Scheduled phone access to Contractor staff.
 - 1.19.3.5. Timely unshceduled phone response by selected Contractor staff.
 - 1.19.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management and improve results.


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

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. 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.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 3.2.1. 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; clients who are blind or have low vision; and clients who have speech challenges.

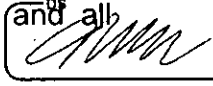
3.3. Credits and Copyright Ownership

- 3.3.1. 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."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any ^{and all}

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. 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.

3.5. Eligibility Determinations

3.5.1. If the Contractor is permitted to determine the eligibility of clients such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

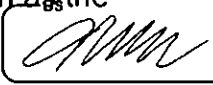
3.5.2. Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

3.5.3. 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

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials


Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as clients 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 re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor shall keep records that include, but are not limited to:
- 4.1.1. 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.
 - 4.1.2. 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.
 - 4.1.3. 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.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. 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


**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT B

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.

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials 
Date 6/6/2022



New Hampshire Department of Health and Human Services
BEAS Nutrition Services

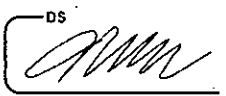
Exhibit B-1

GEOGRAPHIC AREA SERVED

Name of Service	County/Counties	Towns/Cities where Services will be offered
Title III-C Home Delivered Meals	Cheshire	All
Title III-C Congregate Meals	Cheshire	All
Title XX Home Delivered Meals	Cheshire	All
ARPA Home Delivered Meals	Cheshire	All
ARPA Congregate Meals	Cheshire	All

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc

Contractor Initials 
Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 62.73% Federal funds,
 - 1.1.1. 22.77% Older Americans Act Title III - Home-Delivered Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-2, CFDA #93.045, FAIN #2201NHOAHD,
 - 1.1.2. 8.24% Older Americans Act Title III - Congregate Meals, as awarded on 4/27/22, by the U.S. Department of Health and Human Services, Administration of Community Living, Title III C-1, CFDA #93.045, FAIN #2201NHOACM,
 - 1.1.3. 16.85% Social Services Block Grant, as awarded on 10/1/2021, by the U.S. Department of Health and Human Services, Social Services Block Grant, CFDA #93.667, FAIN #2101NHSOSR,
 - 1.1.4. 8.92% American Rescue Plan(ARP) for Home Delivered Meals under Title III-C2 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-2, CFDA 93.045, FAIN #2101NHHDC6,
 - 1.1.5. 5.95% American Rescue Plan (ARP) for Congregate Meals under Title III-C1 of the Older Americans Act, as awarded on 5/3/21, by the U.S. Department of Health and Human Services, Administration of Community Living, ARP Title III C-1, CFDA# 93.045, FAIN #2101NHCMC6.
 - 1.2. 37.27% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with Exhibit C-1, Rate Sheet.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials

Date 6/6/2022

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**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

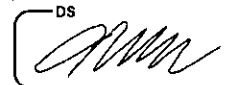
- 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
- 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to beasinvoices@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses 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.
7. 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.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. 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.

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials



Date 6/6/2022

**New Hampshire Department of Health and Human Services
BEAS Nutrition Services**

EXHIBIT C

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- 8.1.2. 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.
- 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov 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.
- 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 8.3. 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.
- 8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

RFA-2023-BEAS-04-BEASN-10

VNA at HCS, Inc.

Contractor Initials

 DS

Date 6/6/2022

Exhibit C-1 Rate Sheet

Exhibit C-1 Rate Sheet

7/1/2022 through 06/30/2023 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	34,176	\$8.11	\$ 277,167.36
Title III-C Congregate Meals	Per Meal	14,847	\$8.11	\$ 120,409.17
Title XX Home Delivered Meals	Per Meal	25,289	\$8.11	\$ 205,093.79
ARPA Home Delivered Meals	Per Meal	9,456	\$8.11	\$ 76,688.16
ARPA Congregate Meals	Per Meal	6,301	\$8.11	\$ 51,101.11
Totals		90,069		\$ 730,459.59

7/1/2023 through 06/30/2024 Service Units				
Funding Source	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title III-C Home Delivered Meals	Per Meal	34,176	\$8.11	\$ 277,167.36
Title III-C Congregate Meals	Per Meal	14,847	\$8.11	\$ 120,409.17
Title XX Home Delievered Meals	Per Meal	25,289	\$8.11	\$ 205,093.79
ARPA Home Delievered Meals	Per Meal	9,456	\$8.11	\$ 76,688.16
ARPA Congregate Meals	Per Meal	6,301	\$8.11	\$ 51,101.11
Totals		90,069		\$ 730,459.59
			Total Award	\$ 1,460,919.18

DS


Contractor Initials:
 Date: 6/6/2022



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 6/6/2022



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.

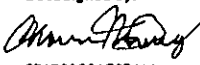
Place of Performance (street address, city, county, state, zip code) (list each location)


Check if there are workplaces on file that are not identified here.

Vendor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

 571094009407114
 Name: Maura McQueeney
 Title: CEO/CEO HCS

Vendor Initials 
 Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-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: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney

Title: CEO/COO HCS

Vendor Initials

6/6/2022

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

[Handwritten Signature]



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 (l)(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: VNA at HCS INC

6/6/2022

Date

DocuSigned by:
[Signature]
Name: Maura McQueeney
Title: CEO/CEO HCS

Contractor Initials [Signature]
Date 6/6/2022

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

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Contractor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The 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: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney

Title: CEO/COO HCS

Exhibit G

Contractor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney
Title: CEO/CEO HCS

Contractor Initials
Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Exhibit I
 Health Insurance Portability Act
 Business Associate Agreement
 Page 1 of 6

Contractor Initials

Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

6/6/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials

[Handwritten Signature]
Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

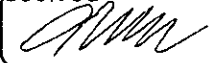
In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials


Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) l, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

VNA at HCS INC

The State by:

Name of the Contractor

Christine Santaniello

Maura McQueeney

Signature of Authorized Representative

Signature of Authorized Representative

christine santaniello

Maura McQueeney

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

CEO/COO HCS

Title of Authorized Representative

Title of Authorized Representative

6/6/2022

6/6/2022

Date

Date



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney

Title: CEO/COO HCS

Contractor Initials

6/6/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 06 06 2022
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 NO x YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO x YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

Contractor Initials *AMM*
Date 6/6/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

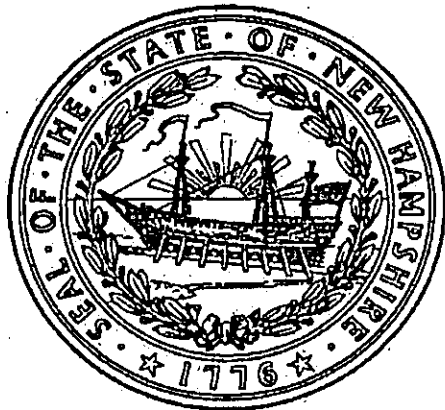
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 67798

Certificate Number: 0005751998



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, David Therrien, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of VNA at HCS
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 12, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maura McQueeney, CEO (may list more than one person)
(Name and Title of Contract Signatory)

Is duly authorized on behalf of VNA at HCS to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/24/2022

David Therrien
Signature of Elected Officer
Name: DAVID THERRIEN
Title: CHAIRMAN of the Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/23/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Dowd Agencies, LLC 14 Bobala Road Holyoke MA 01040 License#: BR-1201657 HOMEHEA-03	CONTACT NAME: Jessica Reid, CISR, CPIA PHONE (A/C, No, Ext): 413-437-1070 FAX (A/C, No): 413-437-1470 E-MAIL ADDRESS: jreid@dowd.com <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width:20%;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Insurance Companies</td> <td></td> </tr> <tr> <td>INSURER B: Philadelphia Indemnity Insurance Company</td> <td>18058</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Insurance Companies		INSURER B: Philadelphia Indemnity Insurance Company	18058	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER D:															
INSURER E:															
INSURER F:															

INSURED
 Home Healthcare Hospice & Community Services & VNA at HCS, Inc.
 PO Box 564
 312 Marlboro Street
 Keene NH 03431

COVERAGES

CERTIFICATE NUMBER: 377038655

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS														
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2365630	1/4/2022	1/4/2023	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>EACH OCCURRENCE</td> <td>\$ 1,000,000</td> </tr> <tr> <td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td> <td>\$ 100,000</td> </tr> <tr> <td>MED EXP (Any one person)</td> <td>\$ 5,000</td> </tr> <tr> <td>PERSONAL & ADV INJURY</td> <td>\$ 1,000,000</td> </tr> <tr> <td>GENERAL AGGREGATE</td> <td>\$ 3,000,000</td> </tr> <tr> <td>PRODUCTS - COMP/OP AGG</td> <td>\$ 3,000,000</td> </tr> <tr> <td></td> <td>\$</td> </tr> </table>	EACH OCCURRENCE	\$ 1,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000	MED EXP (Any one person)	\$ 5,000	PERSONAL & ADV INJURY	\$ 1,000,000	GENERAL AGGREGATE	\$ 3,000,000	PRODUCTS - COMP/OP AGG	\$ 3,000,000		\$
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PRODUCTS - COMP/OP AGG	\$ 3,000,000																				
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B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> OTHER:			PHPK2365634	1/4/2022	1/4/2023	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>COMBINED SINGLE LIMIT (Ea accident)</td> <td>\$ 1,000,000</td> </tr> <tr> <td>BODILY INJURY (Per person)</td> <td>\$</td> </tr> <tr> <td>BODILY INJURY (Per accident)</td> <td>\$</td> </tr> <tr> <td>PROPERTY DAMAGE (Per accident)</td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> </table>	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000																				
BODILY INJURY (Per person)	\$																				
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PROPERTY DAMAGE (Per accident)	\$																				
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B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB798916	1/4/2022	1/4/2023	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>EACH OCCURRENCE</td> <td>\$ 4,000,000</td> </tr> <tr> <td>AGGREGATE</td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> </table>	EACH OCCURRENCE	\$ 4,000,000	AGGREGATE	\$		\$								
EACH OCCURRENCE	\$ 4,000,000																				
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	\$																				
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>PER STATUTE</td> <td>OTH-ER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$</td> </tr> </table>	PER STATUTE	OTH-ER	E.L. EACH ACCIDENT	\$	E.L. DISEASE - EA EMPLOYEE	\$	E.L. DISEASE - POLICY LIMIT	\$						
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E.L. DISEASE - POLICY LIMIT	\$																				
A	<input type="checkbox"/> Directors & Officers Liability <input type="checkbox"/> Employment Practices Liability <input type="checkbox"/> Fiduciary Liability			PHSD1684801	1/4/2022	1/4/2023	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>\$20,000.00 Retention</td> <td>\$5,000,000</td> </tr> <tr> <td>\$25,000.00 Retention</td> <td>\$5,000,000</td> </tr> <tr> <td>50</td> <td>\$1,000,000</td> </tr> </table>	\$20,000.00 Retention	\$5,000,000	\$25,000.00 Retention	\$5,000,000	50	\$1,000,000								
\$20,000.00 Retention	\$5,000,000																				
\$25,000.00 Retention	\$5,000,000																				
50	\$1,000,000																				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES, (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Certificate holder is an additional insured, per written contract.

CERTIFICATE HOLDER

CANCELLATION

State of NH Department of Health and Human Services 129 Pleasant Stree Concord NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/7/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Berkshire Insurance Group a Division of Brown & Brown PO Box 4889 Pittsfield, MA 01202	CONTACT NAME: Maureen Cormier	
	PHONE (A/C, No, Ext): (866) 636-0244	FAX (A/C, No): (413) 447-1977
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : ATLANTIC CHARTER INSURANCE GROUP		
INSURED Home Healthcare Hospice & Community Services, Inc. & VNA at HCS, Inc. 312 Marlboro Street PO Box 564 Keene, NH 03431	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

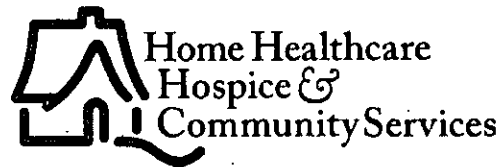
COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	WCA00539810	7/1/2021	7/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Named insured:
 Home Healthcare Hospice & Community Services, Inc. & VNA at HCS, Inc.
 PO Box 564
 Keene, NH 03431

CERTIFICATE HOLDER State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE



Mission of Home Healthcare, Hospice and Community Services
and VNA at HCS:

To provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.



CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2021 and 2020

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Home Healthcare, Hospice & Community Services, Inc. and Affiliate

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice & Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheets as of June 30, 2021 and 2020, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors

Home Healthcare, Hospice & Community Services, Inc. and Affiliate

Page 2

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice & Community Services, Inc. and Affiliate as of June 30, 2021 and 2020, and the results of their operations, changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire

December 2, 2021

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Balance Sheets

June 30, 2021 and 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Current assets		
Cash and cash equivalents	\$ 2,485,863	\$ 2,916,261
Short-term investments	18,174	16,486
Patient accounts receivable, net	1,862,056	1,598,291
Other receivables	343,852	380,859
Prepaid expenses	<u>278,005</u>	<u>231,568</u>
Total current assets	4,987,950	5,143,465
Assets limited as to use	14,413,813	11,514,211
Property and equipment, net	<u>2,657,347</u>	<u>2,455,254</u>
Total assets	<u>\$ 22,059,110</u>	<u>\$ 19,112,930</u>

LIABILITIES AND-NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 437,955	\$ 890,003
Accrued payroll and related expenses	1,240,725	1,094,280
CARES Act refundable advances and other deferred revenue	<u>33,582</u>	<u>2,211,990</u>
Total current liabilities	<u>1,712,262</u>	<u>4,196,273</u>
Net assets		
Without donor restrictions	19,429,941	14,033,130
With donor restrictions	<u>916,907</u>	<u>883,527</u>
Total net assets	<u>20,346,848</u>	<u>14,916,657</u>
Total liabilities and net assets	<u>\$ 22,059,110</u>	<u>\$ 19,112,930</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Operations

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating revenue		
Net patient service revenue	\$ 12,849,959	\$ 11,583,216
CARES Act Funding and other operating revenue	4,893,371	2,792,163
Net assets released for operations	<u>54,350</u>	<u>177,847</u>
Total operating revenue	<u>17,797,680</u>	<u>14,553,226</u>
Operating expenses		
Salaries and related expenses	11,380,022	11,520,776
Other operating expenses	4,117,321	4,324,791
Depreciation	<u>378,194</u>	<u>393,511</u>
Total operating expenses	<u>15,875,537</u>	<u>16,239,078</u>
Operating gain (loss)	<u>1,922,143</u>	<u>(1,685,852)</u>
Other revenue and gains		
Contributions and fundraising income	594,666	678,399
Investment income, net	146,960	183,351
Change in fair value of investments	<u>2,623,567</u>	<u>589,401</u>
Total other revenue and gains	<u>3,365,193</u>	<u>1,451,151</u>
Excess (deficit) of revenue over expenses	5,287,336	(234,701)
Net assets released for capital acquisition	<u>109,475</u>	<u>-</u>
Increase (decrease) in net assets without donor restrictions	<u>\$ 5,396,811</u>	<u>\$ (234,701)</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Changes in Net Assets

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net assets without donor restrictions		
Excess (deficit) of revenue over expenses	\$ 5,287,336	\$ (234,701)
Net assets released for capital acquisition	<u>109,475</u>	<u>-</u>
Change in net assets without donor restrictions	<u>5,396,811</u>	<u>(234,701)</u>
Net assets with donor restrictions		
Contributions	139,750	118,821
Investment income	2,975	3,364
Change in fair value of investments	54,480	11,023
Net assets released for operations	(54,350)	(177,847)
Net assets released for capital acquisition	<u>(109,475)</u>	<u>-</u>
Change in net assets with donor restrictions	<u>33,380</u>	<u>(44,639)</u>
Change in net assets	5,430,191	(279,340)
Net assets, beginning of year	<u>14,916,657</u>	<u>15,195,997</u>
Net assets, end of year	<u>\$ 20,346,848</u>	<u>\$ 14,916,657</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

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	\$ 5,430,191	\$ (279,340)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	378,194	393,511
Change in fair value of investments	(2,678,047)	(600,424)
Investment income restricted for reinvestment	(2,975)	(3,364)
(Increase) decrease in the following assets:		
Investments	(1,688)	781
Patient accounts receivable	(263,765)	239,655
Other receivables	37,007	(39,886)
Prepaid expenses	(46,437)	(7,539)
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	(452,048)	(410,308)
Accrued payroll and related expenses	146,445	92,086
CARES Act refundable advances and other deferred revenue	(2,178,408)	2,180,728
Net cash provided by operating activities	<u>368,469</u>	<u>1,565,900</u>
Cash flows from investing activities		
Purchase of investments	(3,646,348)	(5,092,124)
Proceeds from sale of investments	3,427,768	6,824,248
Capital expenditures	<u>(580,287)</u>	<u>(191,727)</u>
Net cash (used) provided by investing activities	<u>(798,867)</u>	<u>1,540,397</u>
Cash flows from financing activities		
Repayments on line of credit	<u>-</u>	<u>(533,503)</u>
Net (decrease) increase in cash and cash equivalents	(430,398)	2,572,794
Cash and cash equivalents, beginning of year	<u>2,916,261</u>	<u>343,467</u>
Cash and cash equivalents, end of year	<u>\$ 2,485,863</u>	<u>\$ 2,916,261</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

1. Summary of Significant Accounting Policies

Organization

Home Healthcare, Hospice & Community Services, Inc. is a non-stock, non-profit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc., is a non-stock, non-profit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of the Home Healthcare, Hospice & Community Services, Inc., and its affiliate, VNA at HCS, Inc. (collectively, the "Association"). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Basis of Presentation

The consolidated financial statements of the Association have been prepared in accordance with U.S. GAAP, which requires the Association to report information regarding its financial position and activities according to the following net asset classification:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and the Board of Directors (Board).

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions are to be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of operations and changes in net assets.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Income Taxes

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code (IRC). As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Patient Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides a reserve for payment adjustments by analyzing past history and identification of trends for all funding sources in the aggregate. Management regularly reviews data about revenue in evaluating the sufficiency of the reserve which is netted against accounts receivable. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for payment adjustments.

Patient accounts receivable were \$1,862,056; \$1,598,291; and \$1,837,946 at June 30, 2021, 2020, and 2019, respectively.

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as non-current assets.

The Association reports investments at fair value and has elected to report all gains and losses in the excess (deficit) of revenue over expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or State law.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets.

Assets Limited as to Use

Assets limited as to use include designated assets set aside by the Board of Directors and donor contributions.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

Net Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14 (a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying consolidated financial statements.

COVID-19

On March 11, 2020, the World Health Organization declared the Coronavirus disease (COVID-19) a global pandemic. In response to the global pandemic, The Centers for Medicare & Medicaid Services (CMS) implemented certain relief measures and also issued guidance for limiting the spread of COVID-19.

Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19, by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Many sectors are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

The U.S. government has responded with several phases of relief legislation as a response to the COVID-19 outbreak. Legislation enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provides additional funding for grants and technical assistance; 3) delays due dates for employer payroll taxes and estimated tax payments for corporations; and 4) revises provisions of the IRC, including those related to losses, charitable deductions, and business interest. The Association has received emergency federal grant funding under the CARES Act totaling \$600,871 to offset the cost impact of COVID-19. Management believes the Association met the conditions necessary to recognize these grant funds. The grants funds are reported as CARES Act funding and other operating revenue within the consolidated statement of operations for the for the current year ended June 30, 2021 based on its understanding of the requirements related to lost revenues and COVID-related expenses. Management believes the position taken is a reasonable interpretation of the rules, subject to any further clarification.

On December 31, 2020, the U.S. Department of Health and Human Services issued reporting requirements related to the CARES Act funds. Due to the complexity of the reporting requirements and continued issuance of clarifying guidance, there is at least a reasonable possibility the amount recognized may change by a material amount. Any difference between amounts previously estimated and amounts subsequently determined to be recoverable or payable will be included in income in the year that such amounts become known.

The Association also received advance funding from CMS totaling \$400,000 as of June 30, 2020, which was to be paid back over a one year period. The advance funding from CMS was paid back in full as of June 30, 2021.

On April 16, 2020, the Association received a loan from the U.S. Small Business Association (SBA) within the CARES Act under the Paycheck Protection Program (PPP) in the amount of \$1,496,000. The loan are to be used for payroll and other allowable costs authorized in the PPP rules, and forgiveness of the loan balances is dependent upon compliance with this and other terms and conditions of the CARES Act. The Association is following the conditional contribution model to account for the PPP and determined the conditions for forgiveness were met during the year ended June 30, 2021. The refundable advance was recognized as CARES Act funding and other operating revenue for the year ended June 30, 2021. The Association was notified in June 2021 the PPP was fully forgiven by the SBA.

2. Availability and Liquidity of Financial Assets

As of June 30, 2021, the Association has working capital of \$3,275,688 and average days (based on normal expenditures) cash and liquid investments on hand of 59 which includes only cash and cash equivalents and excludes assets limited as to use, which are assets designated for long-term investment by the board of directors or restricted by donors.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 2,485,863	\$ 2,916,261
Short-term investments	18,174	16,486
Patient accounts receivable, net	1,862,056	1,598,291
Other receivables	<u>343,852</u>	<u>380,859</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,709,945</u>	<u>\$ 4,911,897</u>

The Association has board designated long-term investments that could be made available for general expenditure upon Board approval. Since these investments are currently intended for long-term investments, they have not been included in the information above. The Association has other long-term investments and assets for restricted use, more fully described in Note 3, which are not available for general expenditure within the next year and are not reflected in the amount above.

The Association has a \$1,000,000 line of credit available to meet short-term needs, as disclosed in Note 5.

3. Investments and Assets Limited as to Use

Investments and assets limited as to use, stated at fair value, are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,151,816	\$ 624,939
U.S. Government and corporate bonds	2,132,950	2,382,139
Marketable securities	8,726,603	5,818,290
Mutual funds	<u>2,420,618</u>	<u>2,705,329</u>
Total investments and assets limited as to use	<u>\$ 14,431,987</u>	<u>\$ 11,530,697</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Investments without restrictions or designations	\$ <u>18,174</u>	\$ <u>16,486</u>
Assets limited as to use		
Board-designated for future use	13,496,906	10,630,684
Donor-restricted, time or purpose	350,833	334,461
Endowment investments - unappropriated spending	331,843	314,835
Donor-restricted, perpetual in nature	<u>234,231</u>	<u>234,231</u>
Total assets limited as to use	<u>14,413,813</u>	<u>11,514,211</u>
Total investments and assets limited as to use	<u>\$ 14,431,987</u>	<u>\$ 11,530,697</u>

Fair Value

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The fair values of all of the Association's investments, which are presented in the following table, are measured on a recurring basis using Level 1 inputs with the exception of corporate bonds which are valued based on quoted market prices of similar investments and categorized as level 2 investments.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Assets at Fair Value as of June 30, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,151,816	\$ -	\$ 1,151,816
U.S. Government and corporate bonds	-	2,132,950	2,132,950
Equity securities	8,726,603	-	8,726,603
Mutual funds	<u>2,420,618</u>	-	<u>2,420,618</u>
Total	<u>\$ 12,299,037</u>	<u>\$ 2,132,950</u>	<u>\$ 14,431,987</u>

Assets at Fair Value as of June 30, 2020

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 624,939	\$ -	\$ 624,939
U.S. Government and corporate bonds	-	2,382,139	2,382,139
Equity securities	5,818,290	-	5,818,290
Mutual funds	<u>2,705,329</u>	-	<u>2,705,329</u>
Total	<u>\$ 9,148,558</u>	<u>\$ 2,382,139</u>	<u>\$ 11,530,697</u>

Investment income and gains for cash equivalents and investments consist of the following:

	<u>2021</u>	<u>2020</u>
Net assets without donor restrictions		
Investment income, net of fees	\$ 146,960	\$ 183,351
Change in fair value of investments	2,623,567	589,401
Restricted net assets		
Investment income	2,975	3,364
Change in fair value of investments	<u>54,480</u>	<u>11,023</u>
Total	<u>\$ 2,827,982</u>	<u>\$ 787,139</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

4. Property and Equipment

Property and equipment consists of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 489,311	\$ 482,961
Building and improvements	5,693,516	5,384,931
Furniture, fixtures, and equipment	<u>3,422,332</u>	<u>3,193,917</u>
Total cost	9,605,159	9,061,809
Less accumulated depreciation	<u>6,947,812</u>	<u>6,606,555</u>
Total property and equipment, net	<u>\$ 2,657,347</u>	<u>\$ 2,455,254</u>

5. Line of Credit

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (4.25% at June 30, 2021). There was no outstanding balance at June 30, 2021 and 2020.

6. Net Assets with Donor Restrictions

Net assets with donor restrictions consists of the following:

	<u>2021</u>	<u>2020</u>
Time or purpose restrictions for:		
Haskell fund accumulated earnings - for office rent	\$ 313,372	\$ 304,618
Johnson Family fund accumulated earnings - for capital expenditures	7,750	7,009
Dementia program	26,480	-
Sewer line replacement	20,000	-
Transportation	72,785	-
Hospice accumulated earnings	3,934	3,208
Capital acquisition	10,525	105,000
Operations	627	-
Jones fund accumulated earnings - for equipment	2,529	-
Bednar fund accumulated earnings - for general purposes	3,631	-
Hospice memorial garden	125,227	130,154
Barbara Duckett scholarship	<u>95,816</u>	<u>99,307</u>
Total	<u>\$ 682,676</u>	<u>\$ 649,296</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE**Notes to Consolidated Financial Statements****June 30, 2021 and 2020**

Restrictions that are perpetual in nature for:

Hospice	\$ 10,000	\$ 10,000
Operations	8,623	8,623
Johnson Family fund - for capital expenditures	10,202	10,202
Bednar endowment fund - income for general purposes	50,000	50,000
Haskell endowment fund - for office rent	120,570	120,570
Jones endowment fund - for equipment	<u>34,836</u>	<u>34,836</u>
Total	<u>\$ 234,231</u>	<u>\$ 234,231</u>

7. Endowments

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with the UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Association;
- (7) The investment policies of the Association;
- (8) The spending policy; and
- (9) Funds with deficiencies.

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed-upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

Spending Policy

The Association's spending policy is equal to investment returns. All available investment returns earned on endowments are expended, or released from endowment in the year earned.

The following summarizes changes in endowment assets:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>		
		<u>Purpose Restrictions</u>	<u>Perpetual in Nature</u>	<u>Total</u>
Balance June 30, 2019	\$ 11,760,468	\$ 314,835	\$ 234,231	\$ 12,309,534
Investment income, net	183,351	3,364	-	186,715
Realized and unrealized gains on investments	589,401	11,023	-	600,424
Net assets released from restrictions	-	(14,387)	-	(14,387)
Use of board designated funds for operations	<u>(1,902,536)</u>	<u>-</u>	<u>-</u>	<u>(1,902,536)</u>
Balance June 30, 2020	10,630,684	314,835	234,231	11,179,750
Investment income, net	140,168	2,975	-	143,143
Realized and unrealized gains on investments	2,623,654	54,480	-	2,678,134
Contributions	102,400	-	-	102,400
Net assets released from restrictions	<u>-</u>	<u>(40,447)</u>	<u>-</u>	<u>(40,447)</u>
Balance June 30, 2021	<u>\$ 13,496,906</u>	<u>\$ 331,843</u>	<u>\$ 234,231</u>	<u>\$ 14,062,980</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

8. Net Patient Service Revenue

Net patient service revenue is as follows:

	<u>2021</u>	<u>2020</u>
Medicare	\$ 9,949,738	\$ 8,644,749
Medicaid	447,348	607,871
Other third-party payers	2,271,722	2,033,186
Private pay	<u>181,151</u>	<u>297,410</u>
Total	<u>\$ 12,849,959</u>	<u>\$ 11,583,216</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$442,134 and \$908,362 for the years June 30, 2021 and 2020, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the State of New Hampshire.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

9. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2021</u>	<u>2020</u>
Program services		
Salaries and benefits	\$ 9,677,790	\$ 9,899,498
Program supplies	626,624	541,049
Travel	355,613	382,312
Contract services	1,105,855	1,248,462
Other operating expenses	995,528	1,019,549
Depreciation	<u>321,616</u>	<u>338,144</u>
Total program services	<u>13,083,026</u>	<u>13,429,014</u>
Administrative and general		
Salaries and benefits	1,702,232	1,621,278
Travel	81,515	66,783
Contract services	777,056	899,697
Other operating expenses	175,130	166,939
Depreciation	<u>56,578</u>	<u>55,367</u>
Total administrative and general	<u>2,792,511</u>	<u>2,810,064</u>
Total	<u>\$15,875,537</u>	<u>\$16,239,078</u>

Management's estimate of cost allocations at a functional level is based on Medicare cost report methodology.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

10. Contingencies**Malpractice Insurance**

The Association maintains medical malpractice insurance coverage on a claims-made basis. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. U.S. GAAP requires the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary at June 30, 2021 and 2020. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

11. Retirement Plan

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$147,868 and \$130,516 for 2021 and 2020, respectively.

12. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	<u>2021</u>	<u>2020</u>
Medicare	53 %	62 %
Medicaid and other third-party payers	<u>47</u>	<u>38</u>
Total	<u><u>100 %</u></u>	<u><u>100 %</u></u>

13. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through December 2, 2021, which is the date the consolidated financial statements were available to be issued.



Know us before you need us...
HCS *is more than you can imagine*

Home Healthcare, Hospice and Community Services/VNA at HCS, Inc.
2021/2022 Board of Directors

Chair:

David Therrien

Vice Chair:

Virginia Jordan

Treasurer:

Eric Horne

Secretary:

Julie Green

Directors:

Michael Chelstowski
Mary Ann Davis
Bonnie Fecowicz
Julie Greenwood
Ann Heffernon
Jane Larmon
Allen Mendelson
Judy Sadoski
David Stinson
Julie Tewksbury

Ex Officios:

Maura McQueeney, CEO
Dawn Michelizzi, CFO

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Keene, NH 03431
603-352-2253 • 800-541-4145

33 Arborway
Charlestown, NH 03603
603-828-3322

9 Vose Farm Road
PO Box 496
Peterborough, NH 03458
603-532-8353

Gia Farina

- 2016 – Present: Home Healthcare, Hospice & Community Services Keene, NH
Nutrition Program Manager
- Manage the food service operations at the meal sites in accordance with NH Sanitary Code and other appropriate regulations
 - Supervise staff and volunteers at the nutrition program sites
 - Recruit, orient and evaluate staff and volunteers for all aspects of site operation
 - Review/Revise menus as necessary
 - Coordinate Meals-on-Wheels program
 - Plan, implement & evaluate meal site development
 - Assist in budget preparation for funding proposals and contracts
 - Fulfill reporting requirements for payroll, time & service reports
 - Assists with marketing efforts and with development of public relations materials for the nutrition program
- 2013-2015 Food Service Director Keene, NH
Genesis Healthcare
- Responsible for the overall food service function.
 - Provides technical guidance and administrative direction.
 - Plans, develops, organizes and implements activities with the department.
 - Oversees the timely and accurate preparation and service of meals
 - Operates department within budget.
 - Serves as a collaborative member of the center's management team.
- 2007-2013 Site Coordinator Keene, NH
Keene Food Service/SA U 29
- Manage staff of thirteen; serve six hundred students daily
 - Purchase and distribute food to an additional five elementary schools
 - Maintain safe food handling practices
 - Develop daily production sheets
 - Participate in regular menu planning meetings
- 1995-2007 Food & Beverage Director/Sales and Marketing Manager Keene, NH
Colorado Steak House/Best Western Sovereign Hotel
- Operated 55-seat restaurant and function facility
 - Responsible for weekly/monthly inventories and cost analysis
 - Coordinated weddings, seminars, and business functions
 - Weekly sales call in the surrounding feeder states to promote business

1992-1995

Food & Beverage Purchaser

Keene Country Club

Keene, NH

- Responsible for all purchases for two on-premise restaurants
- Menu development for all special functions: tournaments, etc.
- Inventory control and purchasing breakdowns

Keene, NH

Certification:

ServSafe
National Restaurant Association

Education:

Culinary Institute of America

Hyde Park, NY

Keene State College
Associate Degree - General
Studies

Keene, NH

HELEN M KELLY

QUALIFICATIONS

Completed a Medical Terminology course in Dec 2008:
Completed a Medical Billing course in Feb 2009.
Completed an Anatomy and Physiology course in March 2009.
Completed the ICD-9-CM course with AMBA April 2009.

PROFESSIONAL EXPERIENCE

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, Keene, NH

Grants and Accounts Payable July 2020-present

Assist with processing accounts payable for the agency
Assist with record keeping and billing for grants

RADIATION CENTER OF GREATER NASHUA, Nashua, NH

Medical Billing Clerk Aug 2015-June 2019

Responsible for obtaining prior authorizations for all radiation treatments
Posting EFT and check payments to patient's accounts via All Scripts PM
Billing all secondary insurances
Resolving all commercial insurance denials through follow up and appeals
Auditing each insurance using EOBs to ensure payments are accurate based on our contract
Reconciling monthly reports using bank statements
Accountable for processing of all physics charges on All Scripts PM

SOUTHERN NEW HAMPSHIRE MEDICAL CENTER, Nashua, NH

Secondary/Specialty Biller Aug 2010-Aug 2015

As part of the Billing Management Team, responsible for billing Workman's Comp claims, PT/OT claims
Auto claims, Secondary to all insurance/Medicare claims, requesting and printing medical records for
correspondence, running High Dollar, Catastrophic and Charge Reversal Reports, obtaining PO's and invoices
in order to bill all Implants and Drug Carveout claims as well as any special projects.

Quality Support Representative March 2010-Aug 2010

Responsible for the timely and organized process of Quality Support duties which include posting remittance
denials, sorting and distribution of mail correspondence, special project requests, scanning and all associated
tasks. This is a part-time job.

Document Image Technologist Aug 2009-Aug 2010

Working in the Medical Records Dept, responsible for obtaining all discharged patients charts from all floors,
prepping, and scanning patient records, quality checking images for ED, SSU, Endo, Obsv and loose
filing. This is a part-time job working every other weekend.

COUNTRYWIDE HOME LOANS, Lowell, MA and Merrimack, NH

Sr Loan Specialist June 2004-July 2008

Prepare loan packages for review by underwriters. Determine client eligibility and best match of investor to client.
Underwrote files by utilizing "Clues" and obtaining all necessary documentation per Fannie Mae guidelines.
Closed own files by obtaining Hud-1 settlement statements and preparing closing package documents for
customers. Complete file preparation including submission to scrub team, underwriters, and prepare file for
post closing.

Loan Specialist II

Sept 2002-Sept 2003

Maintained pipeline of 100-150 applications with 80% or greater of closings each month. Responsible for processing all files in pipeline by obtaining titles, appraisals, verification of employment, credit reports, and mortgage payoffs. Underwrote files by utilizing "Clues" and obtaining all necessary documentation per Fannie Mae guidelines. Closed own files by obtaining Hud-1 settlement statements and preparing closing package documents for customers.

Education:

Nashua High School, Nashua, NH
Graduated 1991

References:

Available upon request

VNA at HCS

Nutrition Program

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Gia Farina	Program Manager	\$58,500
Helen Kelly	Grants Assistant	\$ 2,184