



Lori A. Shibinette
Commissioner

Lisa M. Morris
Director

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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF PUBLIC HEALTH SERVICES

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June 28, 2020

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Public Health Services, to amend existing contracts with the vendors listed in bold below for family planning services, by decreasing the total price limitation by \$18,615 from \$6,740,866 to \$6,722,251 with no change to the contract completion dates of June 30, 2021 effective upon Governor and Council approval. 100% General Funds.

The original contracts and subsequent amendments were approved by Governor and Council as indicated in the table below.

Vendor Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount	G&C Approval
Amoskeag Health	157274-B001	Manchester, NH	\$530,172	(\$556)	\$529,616	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F A02: 12/18/19 Item #16
Community Action Program – Belknap Merrimack Counties, Inc.	177203-B003	Concord, NH	\$773,790	\$0	\$773,790	O: 11/08/2017 Item #21A A01: 8/14/2018
Concord Hospital, Inc. Family Health Center	177653-B011	Concord, NH	\$518,196	(\$453)	\$517,743	O: 11/08/2017 Item #21A A01: 8/14/2018 A02: 06/19/19 Item #78F A03: 12/18/19 Item #16
Coos County Family Health	155327-B001	Berlin, NH	\$314,540	(\$1,052)	\$313,488	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F A02: 12/18/19 Item #16

Equality Health Center	257562-B001	Concord, NH	\$359,600	(\$619)	\$358,981	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F A02: 12/18/19 Item #16
Joan G. Lovering Health Center	175132-R001	Greenland, NH	\$445,792	(\$102)	\$445,690	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F A02: 12/18/19 Item #16
Lamprey Health Care	177677-R001	Nashua, NH	\$925,204	(\$2,276)	\$922,928	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F A02: 12/18/19 Item #16
Mascoma Community Health Care, Inc.	283136-B001	Canaan, NH	\$200,000	\$0	\$200,000	O: 11/08/2017
Planned Parenthood of Northern New England	177528-R002	Colchester, VT	\$2,296,000	(\$13,557)	\$2,282,443	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F A02: 12/18/19 Item #16
White Mountain Community Health Center	174170-R001	Conway, NH	\$377,572	\$0	\$377,572	O: 11/08/2017 Item #21A A01: 06/26/19 Late Item #A
Total:			\$6,740,866	(\$18,615)	\$6,722,251	

Funds are available in the following accounts for State Fiscal Years 2020 and 2021, 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 reduce funding for contractors funded through the family planning program in order to allow the Department to fund the Family Planning Program database.

Through this contract, the New Hampshire Family Planning Program will bring a heightened focus on vulnerable populations, including: the uninsured, adolescents, LGBTQ, those needing confidential services, refugee communities, and persons at risk of unintended pregnancy and/or sexually transmitted infections due to substance abuse. Approximately 14,000 individuals will be served from July 1, 2020 to June 30, 2021.

The Family Planning Program database is essential to programmatic activities, performance, and required for program evaluation. In the past, the database was funded solely through federal funds. However, federal regulations do not allow the use of federal funds for this database.

The contracted vendors are performing and meeting their contractual obligations and performance requirements. Family planning services allow men and women to prevent unintended pregnancies and adequately space births for improved maternal and infant outcomes. Family planning also gives individuals the opportunity to increase personal advancements in careers and education. Each vendor provides contraception, sexual transmitted disease testing and treatment, basic infertility services, annual primary care services and other clinical services including breast and cervical cancer screenings. This program allows individuals to decide if and when they would like to have children which leads to positive health outcomes for infants, women, and families.

The Department will continue monitoring contracted services using the following performance measures:

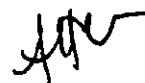
- The percent of clients in the family planning caseload who respectively were under 100% Federal Poverty Level (FPL), were under 250% FPL, were males, and under twenty (20) years of age.
- The percent of clients served in the family planning program that were Medicaid recipients at the time of their last visit.
- The proportion of women under twenty-five (25) screened for Chlamydia and tested positive.
- The percent of family planning clients of reproductive age who receive preconception counseling.
- The percent of women aged 15-44 at risk of unintended pregnancy that is provided a most effective (sterilization, implants, intrauterine devices or systems (IUD/IUS)) or moderately effective (injectable, oral pills, patch, ring, or diaphragm) contraceptive method.
- The percent of family planning clients less than eighteen (18) years of age who received education that abstinence is a viable method of birth control.
- The percentage of family planning clients who received STD/HIV reduction education.

Should the Governor and Executive Council not authorize this request, the Department will be unable to fund the Family Planning Program database, which is essential to programmatic activities, performance, and required program evaluation. Without the Family Planning Program database, the program will not be in federal compliance with the Office of Population Affairs Title X program requirements, which could result in program would losing federal funding.

Area served: Statewide

Source of Funds: 100% General Funds

Respectfully submitted,



Lori A. Shibinette
Commissioner

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Family Planning Fiscal Details

05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 CFDA#93.217 FAIN#FPHPA006407 52% Federal and 48% General

Community Action Program - Belknap Merrimack Counties, Inc. Vendor ID #177203-B003

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$170,618	\$0	\$170,618
2019	102-500731	Contracts for Program Services	90080203	\$170,618	\$0	\$170,618
2020	102-500731	Contracts for Program Services	90080206	\$92,980	\$0	\$92,980
2020	102-500731	Contracts for Program Services	90080207	\$32,669	\$0	\$32,669
2021	102-500731	Contracts for Program Services	90080206	\$92,980	\$0	\$92,980
2021	102-500731	Contracts for Program Services	90080207	\$32,669	\$0	\$32,669
			Subtotal:	\$592,534	\$0	\$592,534

White Mountain Community Health Center Vendor ID #174170-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$83,108	\$0	\$83,108
2019	102-500731	Contracts for Program Services	90080203	\$83,108	\$0	\$83,108
2020	102-500731	Contracts for Program Services	90080206	\$40,030	\$0	\$40,030
2020	102-500731	Contracts for Program Services	90080207	\$43,078	\$0	\$43,078
2021	102-500731	Contracts for Program Services	90080206	\$40,030	\$0	\$40,030
2021	102-500731	Contracts for Program Services	90080207	\$43,078	\$0	\$43,078
			Subtotal:	\$332,432	\$0	\$332,432
			Total	\$924,966	\$0	\$924,966

05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 100% Federal Funds

Concord Hospital Vendor ID #177653-B011

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$96,517	\$0	\$96,517
2019	102-500731	Contracts for Program Services	90080203	\$96,517	\$0	\$96,517
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$193,034	\$0	\$193,034

Family Planning Fiscal Details

Coos County Family Health Center

Vendor ID #155327-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$66,274	\$0	\$66,274
2019	102-500731	Contracts for Program Services	90080203	\$66,274	\$0	\$66,274
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$132,548	\$0	\$132,548

Equality Health Center

Vendor ID #257582-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$78,400	\$0	\$78,400
2019	102-500731	Contracts for Program Services	90080203	\$78,400	\$0	\$78,400
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$156,800	\$0	\$156,800

Joan G. Lovering Health Care

Vendor ID #175132-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$99,948	\$0	\$99,948
2019	102-500731	Contracts for Program Services	90080203	\$99,948	\$0	\$99,948
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$199,896	\$0	\$199,896

Lamprey Health Care

Vendor ID #177677-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$201,582	\$0	\$201,582
2019	102-500731	Contracts for Program Services	90080203	\$201,582	\$0	\$201,582
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$403,164	\$0	\$403,164

Family Planning Fiscal Details

Amoskeag Health				Vendor ID #157274-B001		
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$109,925	\$0	\$109,925
2019	102-500731	Contracts for Program Services	90080203	\$109,925	\$0	\$109,925
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$219,850	\$0	\$219,850

Mascoma Community Health Center				Vendor ID #283136-B001		
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$77,382	\$0	\$77,382
2019	102-500731	Contracts for Program Services	90080203	\$77,382	\$0	\$77,382
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$154,764	\$0	\$154,764

AU 5530 TOTALS:	\$2,385,022	\$0	\$2,385,022
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05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 100% General Funds

Concord Hospital				Vendor ID #177653-B011		PO 1059188
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$96,517	\$0	\$96,517
2021	102-500731	Contracts for Program Services	90080208	\$96,517	(\$453)	\$96,064
			Subtotal:	\$193,034	(\$453)	\$192,581

Coos County Family Health Center				Vendor ID #155327-B001		PO 1069366
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$66,274	\$0	\$66,274
2021	102-500731	Contracts for Program Services	90080208	\$66,274	(\$1,052)	\$65,222
			Subtotal:	\$132,548	(\$1,052)	\$131,496

Family Planning Fiscal Details

Equality Health Center				Vendor ID #257562-B001		PO 1069192
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$78,400	\$0	\$78,400
2021	102-500731	Contracts for Program Services	90080208	\$78,400	(\$619)	\$77,781
			Subtotal:	\$156,800	(\$619)	\$156,181
Joan G. Lovering Health Care				Vendor ID #175132-R001		PO 1069193
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$99,948	\$0	\$99,948
2021	102-500731	Contracts for Program Services	90080208	\$99,948	(\$102)	\$99,846
			Subtotal:	\$199,896	(\$102)	\$199,794
Lamprey Health Care				Vendor ID #177677-R001		PO 1069349
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$201,582	\$0	\$201,582
2021	102-500731	Contracts for Program Services	90080208	\$201,582	(\$2,276)	\$199,306
			Subtotal:	\$403,164	(\$2,276)	\$400,888
Amoskeag Health				Vendor ID #157274-B001		PO 1069352
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$109,925	\$0	\$109,925
2021	102-500731	Contracts for Program Services	90080208	\$109,925	(\$556)	\$109,369
			Subtotal:	\$219,850	(\$556)	\$219,294
Planned Parenthood of Northern New England				Vendor ID #177528-R002		PO 1069194
100% General Funds						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080213	\$274,000	\$0	\$274,000
2019	102-500731	Contracts for Program Services	90080213	\$274,000	\$0	\$274,000
2020	102-500731	Contracts for Program Services	90080208	\$874,000	\$0	\$874,000
2021	102-500731	Contracts for Program Services	90080208	\$874,000	(\$13,557)	\$860,443
			Subtotal:	\$2,296,000	(\$13,557)	\$2,282,443
			AU 5530 TOTALS:	\$3,601,292	(\$18,615)	\$3,582,677

Family Planning Fiscal Details

05-95-45-450010-6146 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: TRANSITIONAL ASSISTANCE, DIVISION OF TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, AND TEMPORARY ASSISTANCE TO NEEDY FAMILIES						
CFDA# 93.558 FAIN# 1801NHTANF 100% Federal Funds						
FUNDER: US DHHS Administration for Children and Families						
Community Action Program – Belknap Merrimack Counties, Inc. Vendor ID #177203-B003						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2019	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2020	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2021	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
			Subtotal:	\$181,256	\$0	\$181,256
Concord Hospital Vendor ID #177653-B011						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2019	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2020	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2021	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
			Subtotal:	\$132,128	\$0	\$132,128
Coos County Family Health Center Vendor ID #155327-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2019	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2020	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2021	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
			Subtotal:	\$49,444	\$0	\$49,444
Equality Health Center Vendor ID #257562-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2020	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2021	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
			Subtotal:	\$46,000	\$0	\$46,000
Joan G. Lovering Health Care Vendor ID #175132-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500

Family Planning Fiscal Details

2019	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2020	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2021	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
			Subtotal:	\$46,000	\$0	\$46,000
Lamprey Health Care Vendor ID #177677-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2019	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2020	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2021	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
			Subtotal:	\$118,876	\$0	\$118,876
Amoskeag Health Vendor ID #157274-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2020	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2021	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
			Subtotal:	\$90,472	\$0	\$90,472
Mascoma Community Health Center Vendor ID #283136-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2020	502-500891	Payment for Providers	45030203	\$0	\$0	\$0
2021	502-500891	Payment for Providers	45030203	\$0	\$0	\$0
			Subtotal:	\$45,236	\$0	\$45,236
White Mountain Community Health Center Vendor ID #174170-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2019	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2020	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2021	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
			Subtotal:	\$45,140	\$0	\$45,140
AU 6146 TOTAL:				\$754,552	\$0	\$754,552

Totals	\$6,740,866	(\$18,615)	\$6,722,251
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**New Hampshire Department of Health and Human Services
Family Planning Services**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Family Planning Services**

This 3rd Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Amoskeag Health (formerly Manchester Community Health Center), (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 145 Hollis Street, Manchester NH 03101.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017, (Item #21A), as amended on June 19, 2019, (Late Item #78), and as amended on December 18, 2019, (Item # 16), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.3, Contractor Name, to read:
Amoskeag Health
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$529,616.
3. Modify Exhibit B, Amendment #2 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1 Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2, Exhibit B-3, Exhibit B-4, Exhibit B-5 Budget Amendment #2, Exhibit B-6 Budget Amendment #3, Exhibit B-7 Budget Amendment #2 and Exhibit B-8, Budget Amendment #2.
4. Modify Exhibit B-6 Amendment #2 Budget, Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-6 Amendment #3 Budget, Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.

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**New Hampshire Department of Health and Human Services
Family Planning Services**

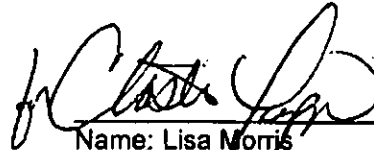


All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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


State of New Hampshire
Department of Health and Human Services

5-22-2020
Date

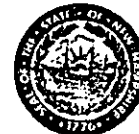

Name: Lisa Morris
Title: Director

Amoskeag Health

05/20/20
Date


Name: Kris McCracken, President/CEO
Title:

New Hampshire Department of Health and Human Services
Family Planning Services



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

OFFICE OF THE ATTORNEY GENERAL

May 28, 2020

Date

J Christopher Marshall

Name:

Title:

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

**Exhibit B-6 - Amendment #3 Budget
Family Planning Funds**

**New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD**

Bidder/Program Name: Amoskeag Health

Budget Request for: Family Planning Services

Budget Period: July 1, 2020 - June 30, 2021

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	\$ 90,167.38	\$ 9,016.74	\$ 99,184.12	\$ -	\$ 9,016.74	\$ 9,016.74	\$ 90,167.38	\$ -	\$ 90,167.38
2. Employee Benefits	\$ 17,221.62	\$ 1,722.16	\$ 18,943.78	\$ -	\$ 1,722.16	\$ 1,722.16	\$ 17,221.62	\$ -	\$ 17,221.62
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ 1,330.00	\$ 133.00	\$ 1,463.00	\$ -	\$ 133.00	\$ 133.00	\$ 1,330.00	\$ -	\$ 1,330.00
Medical	\$ 400.00	\$ 40.00	\$ 440.00	\$ -	\$ 40.00	\$ 40.00	\$ 400.00	\$ -	\$ 400.00
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 250.00	\$ 25.00	\$ 275.00	\$ -	\$ 25.00	\$ 25.00	\$ 250.00	\$ -	\$ 250.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 109,369.00	\$ 10,936.90	\$ 120,305.90	\$ -	\$ 10,936.90	\$ 10,936.90	\$ 109,369.00	\$ -	\$ 109,369.00

Indirect As A Percent of Direct

10.00%

0%

(2)

State of New Hampshire

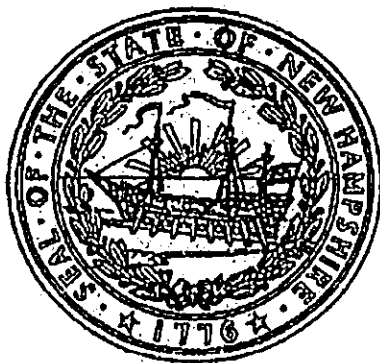
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that AMOSKEAG HEALTH is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 07, 1992. 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; and the attached is a true copy of the list of documents on file in this office.

Business ID: 175115

Certificate Number: 0004694687



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 6th day of January A.D. 2020.

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

William M. Gardner
Secretary of State



145 Hollis Street
Manchester, NH 03101
603-626-9500
www.amoskeaghealth.org

To Whom it May Concern,

12/06/2019

Please be advised that Manchester Community Health Center is Doing Business as Amoskeag Health.
If you have any questions please feel free to contact me directly.

Regards,
Jael Roberge
Administrative Assistant to the CEO/President
jroberge@amoskeaghealth.org
603-935-5229

CERTIFICATE OF AUTHORITY

I, David Crespo, 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 Amoskeag Health.
(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 3, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)


VOTED: That Kris McCracken, President/CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Amoskeag Health 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: 5/20/2020



Signature of Elected Officer
Name: David Crespo
Title: Board Secretary



MANCCOM-01

JTHAMM

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/4/2019

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 License # AGR8150
Clark Insurance
One Sundial Ave Suite 302N
Manchester, NH 03103

CONTACT
NAME
PHONE (A/C, No, Ext): (603) 622-2855 FAX (A/C, No): (603) 622-2854
E-MAIL Address: jthamm@clarkinsurance.com

INSURED

Manchester Community Health Center dba Amoskeag Health
145 Hollis Street
Manchester, NH 03101

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Selective Insurance Company of the Southeast	39926
INSURER B: Citizens Ins Co of America	31534
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.

WISA LTR	TYPE OF INSURANCE	ADOL INSD	SUBR WOOD	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:			S 2291045	11/1/2019	11/1/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WBVH092216	11/1/2019	11/1/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.I. EACH ACCIDENT \$ 500,000 E.I. DISEASE - EA EMPLOYEE \$ 500,000 E.I. 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

NH Dept of Health & Human Services (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



AMOSKEAG
HEALTH

MISSION

To improve the health and well-being of our patients and the communities we serve by providing exceptional care and services that are accessible to all.

VISION

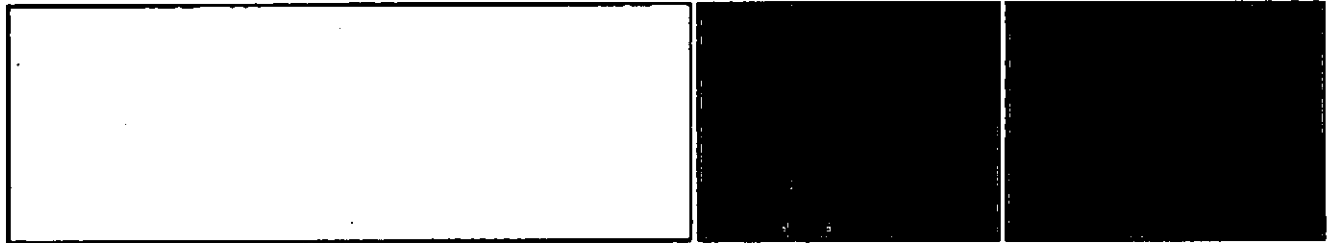
We envision a healthy and vibrant community with strong families and tight social fabric that ensures everyone has the tools they need to thrive and succeed.

CORE VALUES

We believe in:

- *Promoting wellness and empowering patients through education*
- *Fostering an environment of respect, integrity and caring where all people are treated equally with dignity and courtesy*
- *Providing exceptional, evidence-based and patient-centered care*
- *Removing barriers so that our patients achieve and maintain their best possible health*

Where quality and compassion meet family and community



FINANCIAL STATEMENTS

June 30, 2018 and 2017

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Manchester Community Health Center

We have audited the accompanying financial statements of Manchester Community Health Center, which comprise the balance sheets as of June 30, 2018 and 2017, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. 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.

Board of Directors
Manchester Community Health Center
Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Manchester Community Health Center as of June 30, 2018 and 2017, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Berry Diann McNeil & Parker, LLC

Portland, Maine
March 29, 2019

MANCHESTER COMMUNITY HEALTH CENTER

Balance Sheets

June 30, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current assets		
Cash and cash equivalents	\$ 1,045,492	\$ 671,890
Patient accounts receivable, less allowance for uncollectible accounts of \$1,219,080 in 2018 and \$1,702,394 in 2017	1,842,714	2,058,763
Grants and other receivables	465,850	942,811
Prepaid expenses	<u>162,423</u>	<u>131,702</u>
Total current assets	3,516,479	3,805,166
Investment in limited liability company	22,589	20,298
Property and equipment, net	<u>4,650,347</u>	<u>4,362,418</u>
Total assets	<u>\$ 8,189,415</u>	<u>\$ 8,187,882</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Line of credit	\$ 1,185,000	\$ 810,000
Accounts payable and accrued expenses	583,461	1,057,214
Accrued payroll and related expenses	1,116,406	1,059,280
Current maturities of long-term debt	<u>53,722</u>	<u>52,316</u>
Total current liabilities	2,938,589	2,978,810
Long-term debt, less current maturities	<u>1,153,279</u>	<u>1,206,475</u>
Total liabilities	<u>4,091,868</u>	<u>4,185,285</u>
Net assets		
Unrestricted	3,392,211	3,091,080
Temporarily restricted	603,978	810,159
Permanently restricted	<u>101,358</u>	<u>101,358</u>
Total net assets	<u>4,097,547</u>	<u>4,002,597</u>
Total liabilities and net assets	<u>\$ 8,189,415</u>	<u>\$ 8,187,882</u>

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

MANCHESTER COMMUNITY HEALTH CENTER

Statements of Operations

Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating revenue		
Patient service revenue	\$ 9,898,890	\$ 9,734,445
Provision for bad debts	<u>(749,930)</u>	<u>(1,687,439)</u>
Net patient service revenue	9,148,960	8,047,006
Grants, contracts and support	7,304,866	7,027,192
Other operating revenue	180,701	109,815
Net assets released from restriction for operations	<u>1,027,841</u>	<u>716,090</u>
Total operating revenue	<u>17,662,368</u>	<u>15,900,103</u>
Operating expenses		
Salaries and benefits	13,316,043	12,556,077
Other operating expense	4,314,950	4,579,067
Depreciation	402,532	336,129
Interest expense	<u>91,771</u>	<u>54,071</u>
Total operating expenses	<u>18,125,296</u>	<u>17,525,344</u>
Deficiency of revenue over expenses	(462,928)	(1,625,241)
Grants for capital acquisition	-	69,001
Net assets released from restriction for capital acquisition	<u>764,059</u>	<u>328,693</u>
Increase (decrease) in unrestricted net assets	<u>\$ 301,131</u>	<u>\$ (1,227,547)</u>

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

MANCHESTER COMMUNITY HEALTH CENTER

Statements of Changes in Net Assets

Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Unrestricted net assets		
Deficiency of revenue over expenses	\$ (462,928)	\$ (1,625,241)
Grants for capital acquisition	-	69,001
Net assets released from restriction for capital acquisition	<u>764,059</u>	<u>328,693</u>
Increase (decrease) in unrestricted net assets	<u>301,131</u>	<u>(1,227,547)</u>
Temporarily restricted net assets		
Contributions	1,585,719	1,273,242
Net assets released from restriction for operations	(1,027,841)	(716,090)
Net assets released from restriction for capital acquisition	<u>(764,059)</u>	<u>(328,693)</u>
(Decrease) increase in temporarily restricted net assets	<u>(206,181)</u>	<u>228,459</u>
Change in net assets	94,950	(999,088)
Net assets, beginning of year	<u>4,002,597</u>	<u>5,001,685</u>
Net assets, end of year	<u>\$ 4,097,547</u>	<u>\$ 4,002,597</u>

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

MANCHESTER COMMUNITY HEALTH CENTER

Statements of Cash Flows

Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 94,950	\$ (999,088)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Provision for bad debts	749,930	1,687,439
Depreciation	402,532	336,129
Equity in earnings from limited liability company	(2,291)	(4,095)
Contributions and grants for long-term purposes	(475,001)	(726,960)
(Increase) decrease in the following assets		
Patient accounts receivable	(533,881)	(1,690,516)
Grants and other receivables	476,961	(376,416)
Prepaid expenses	(30,721)	(11,650)
Increase (decrease) in the following liabilities		
Accounts payable and accrued expenses	(152,163)	573,177
Accrued payroll and related expenses	<u>57,126</u>	<u>125,077</u>
Net cash provided (used) by operating activities	<u>587,442</u>	<u>(1,086,903)</u>
Cash flows from investing activities		
Release of board-designated reserves	-	150,000
Capital expenditures	<u>(1,012,051)</u>	<u>(902,418)</u>
Net cash used by investing activities	<u>(1,012,051)</u>	<u>(752,418)</u>
Cash flows from financing activities		
Contributions and grants for long-term purposes	475,001	726,960
Proceeds from line of credit	450,000	920,000
Payments on line of credit	(75,000)	(110,000)
Payments on long-term debt	<u>(51,790)</u>	<u>(50,522)</u>
Net cash provided by financing activities	<u>798,211</u>	<u>1,486,438</u>
Net increase (decrease) in cash and cash equivalents	373,602	(352,883)
Cash and cash equivalents, beginning of year	<u>671,890</u>	<u>1,024,773</u>
Cash and cash equivalents, end of year	<u>\$ 1,045,492</u>	<u>\$ 671,890</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	\$ 91,771	\$ 54,071
Capital expenditures in accounts payable	-	321,590

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

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

1. Summary of Significant Accounting Policies

Organization

Manchester Community Health Center (the Organization) is a non-stock, not-for-profit corporation organized in New Hampshire. The Organization is a Federally Qualified Health Center (FQHC) providing high-quality, comprehensive family oriented primary healthcare services which meet the needs of a diverse community, regardless of age, ethnicity or income.

Income Taxes

The Organization is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Organization 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 Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and petty cash funds.

Allowance for Uncollectible Accounts

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Patient accounts receivable are reduced by an allowance for uncollectible accounts. In evaluating the collectibility of patient accounts receivable, the Organization analyzes its past history and identifies trends for each individual payer. In addition, balances in excess of one year are 100% reserved. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 1,702,394	\$ 1,391,757
Provision	749,930	1,687,439
Write-offs	<u>(1,233,244)</u>	<u>(1,376,802)</u>
Balance, end of year	<u>\$ 1,219,080</u>	<u>\$ 1,702,394</u>

The decrease in the provision and resulting allowance is due to a decrease in accounts receivable as a result of improved billing and collection processes.

Grants and Other Receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. All such amounts are considered collectible.

Investment in Limited Liability Company

The Organization is one of eight partners who each made a capital contribution of \$500 to Primary Health Care Partners, LLC (PHCP) during 2015. The Organization's investment in PHCP is reported using the equity method.

Property and Equipment

Property and equipment acquisitions are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method.

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as unrestricted net assets and excluded from the deficiency of revenue over expenses unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted net assets. Absent explicit continuing donor stipulations, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets include contributions and grants for which donor-imposed restrictions have not been met. Assets are released from restrictions as expenditures are made in line with restrictions called for under the terms of the donor. Restricted grants received for capital acquisitions are reported as temporarily restricted net assets in the period received, and expirations of those donor restrictions are reported when the acquired long-lived assets are placed in service and donor-imposed restrictions are satisfied.

Permanently restricted net assets include net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is unconditionally received. The gifts are reported as either temporarily or permanently restricted support 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), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of operations as "net assets released from restriction." Donor-restricted contributions whose restrictions are met in the same year as received are reflected as unrestricted contributions in the accompanying financial statements.

Patient Service Revenue

Patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

340B Drug Pricing Program

The Organization, as an FQHC, is eligible to participate in the 340B Drug Pricing Program. The program requires drug manufacturers to provide outpatient drugs to FQHCs and other identified entities at a reduced price. The Organization contracts with local pharmacies under this program. The local pharmacies dispense drugs to eligible patients of the Organization and bill Medicare and commercial insurances on behalf of the Organization. Reimbursement received by the pharmacies is remitted to the Organization, less dispensing and administrative fees. Gross revenue generated from the program is included in patient service revenue. Contracted expenses and drug costs incurred related to the program are included in other operating expenses.

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

Charity Care

The Organization 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 Organization does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue.

Functional Expenses

The Organization provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2018</u>	<u>2017</u>
Program services	\$15,680,929	\$15,198,514
Administrative and general	2,257,325	2,138,503
Fundraising	<u>187,042</u>	<u>188,327</u>
Total	<u>\$18,125,296</u>	<u>\$17,525,344</u>

Deficiency of Revenue Over Expenses

The statements of operations reflect the deficiency of revenue over expenses. Changes in unrestricted net assets which are excluded from the deficiency of revenue over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets).

Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through March 29, 2019, the date that the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

2. Property and Equipment

Property and equipment consists of the following:

	<u>2018</u>	<u>2017</u>
Land	\$ 81,000	\$ 81,000
Building and leasehold improvements	<u>5,105,431</u>	<u>4,327,993</u>
Furniture and equipment	<u>1,961,844</u>	<u>1,693,049</u>
Total cost	7,148,276	6,102,042
Less accumulated depreciation	<u>2,502,418</u>	<u>2,099,884</u>
	4,645,857	4,002,158
Construction-in-process	<u>4,490</u>	<u>360,260</u>
Property and equipment, net	<u>\$ 4,650,347</u>	<u>\$ 4,362,418</u>

3. Line of Credit

The Organization has a \$1,500,000 line of credit demand note with a local banking institution. The line of credit is collateralized by all assets. The interest rate is LIBOR plus 3.5% (5.53% at June 30, 2018). There was an outstanding balance on the line of credit of \$1,185,000 and \$810,000 at June 30, 2018 and 2017, respectively.

The Organization has a formal commitment from the bank dated January 28, 2019 to refinance \$500,000 of the outstanding balance of the line of credit in conjunction with the refinancing of the Organization's mortgage discussed in Note 4. The maximum borrowing on the line of credit will be reduced to \$1,000,000 with an established pay-down plan on the balance.

4. Long-Term Debt

Long-term debt consists of the following:

	<u>2018</u>	<u>2017</u>
Note payable, with a local bank (see terms below)	\$ 1,194,313	\$ 1,240,109
Note payable, New Hampshire Health and Education Facilities Authority (NHHEFA), payable in monthly installments of \$513, including interest at 1.00%, due July 2020, collateralized by all business assets	<u>12,688</u>	<u>18,682</u>
Total long-term debt	1,207,001	1,258,791
Less current maturities	<u>53,722</u>	<u>52,316</u>
Long-term debt, less current maturities	<u>\$ 1,153,279</u>	<u>\$ 1,206,475</u>

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

The Organization has a promissory note with Citizens Bank, N. A. (Citizens) for the purchase of the medical and office facility in Manchester, New Hampshire. The note is collateralized by the real estate. The note has a balloon payment due December 1, 2018 which previously was paid based on an amortization rate of 25 years. The note bears interest at a variable interest rate adjusted annually on July 1 based on the Organization's achievement of two operating performance milestones (2.8667% at June 30, 2018). NHHEFA is participating in the lending for 30% of the promissory note. Under the NHHEFA program, the interest rate on that portion is approximately 30% of the interest rate charged by Citizens.

The Organization is required to meet an annual minimum working capital and debt service coverage as defined in the loan agreement with Citizens. In the event of default, Citizens has the option to terminate the agreement and immediately request payment of the outstanding debt without notice of any kind to the Organization. The Organization failed to meet the minimum working capital requirement at June 30, 2018 and received a one-time waiver of default from Citizens.

As discussed in Note 3, the Organization has formal commitment from Citizens dated January 28, 2019 to refinance the debt up to \$1,670,000, which includes a \$500,000 paydown on the line of credit. NHHEFA will continue to participate in the lending for up to \$450,000. Payments of principal and interest will be based on a 25 year amortization schedule with a balloon payment at the Organization's option of 5, 7, or 10 years from closing. The interest rate will be fixed just prior to closing, based on Citizens' cost of funds plus a spread of 90 to 125 basis points, depending on the term option chosen.

5. Temporarily and Permanently Restricted Net Assets

Temporarily and permanently restricted net assets consisted of the following as of June 30:

	<u>2018</u>	<u>2017</u>
Temporarily restricted		
Program services	\$ 365,301	\$ 148,927
Child health services	162,045	269,272
Capital improvements	<u>76,632</u>	<u>391,960</u>
Total	<u>\$ 603,978</u>	<u>\$ 810,159</u>
Permanently restricted		
Working capital	<u>\$ 101,358</u>	<u>\$ 101,358</u>

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

6. Patient Service Revenue

Patient service revenue follows:

	<u>2018</u>	<u>2017</u>
Gross charges	\$17,126,053	\$16,357,934
340B pharmacy revenue	<u>1,343,871</u>	<u>919,437</u>
Total gross revenue	18,469,924	17,277,371
Contractual adjustments	(6,929,944)	(6,088,033)
Sliding fee scale discounts	<u>(1,641,090)</u>	<u>(1,454,893)</u>
Total patient service revenue	<u>\$ 9,898,890</u>	<u>\$ 9,734,445</u>

Revenue from the Medicaid and Medicare programs accounted for approximately 51% and 9%, respectively, of the Organization's gross patient service revenue for the year ended June 30, 2018 and 52% and 9%, respectively, for the year ended June 30, 2017. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. The Organization believes that it is in compliance with all laws and regulations. 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. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

A summary of the payment arrangements with major third-party payers follows:

Medicare

The Organization is reimbursed for the medical care of qualified patients on a prospective basis, with retroactive settlements related to vaccine costs only. The prospective payment is based on a geographically-adjusted rate determined by Federal guidelines. Overall, reimbursement is subject to a maximum allowable rate per visit. The Organization's Medicare cost reports have been audited by the Medicare administrative contractor through June 30, 2016.

Medicaid and Other Payers

The Organization also has entered into payment agreements with Medicaid and certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Organization under these agreements includes prospectively-determined rates per visit, discounts from established charges, and capitated arrangements for primary care services on a per member, per month basis.

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

The Organization provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The Organization estimates the costs associated with providing charity care by calculating the ratio of total cost to total charges and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for free care. The estimated cost of providing services to patients under the Organization charity care policy amounted to \$1,882,644 and \$1,620,083 for the years ended June 30, 2018 and 2017, respectively.

The Organization is able to provide these services with a component of funds received through local community support and federal and state grants.

7. Retirement Plan

The Organization has a defined contribution plan under Internal Revenue Code Section 403(b) that covers substantially all employees. The Organization contributed \$338,779 and \$289,444 for the years ended June 30, 2018 and 2017, respectively.

8. Concentration of Risk

The Organization has cash deposits in major financial institutions which exceed federal depository insurance limits. The financial institutions have a strong credit rating and management believes the credit risk related to these deposits is minimal.

The Organization 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, at June 30:

	<u>2018</u>	<u>2017</u>
Medicare	13 %	14 %
Medicaid	23 %	42 %
Other	<u>64 %</u>	<u>44 %</u>
	<u>100 %</u>	<u>100 %</u>

The Organization receives a significant amount of grants from the U.S. Department of Health and Human Services (DHHS). As with all government funding, these grants are subject to reduction or termination in future years. For the years ended June 30, 2018 and 2017, grants from DHHS (including both direct awards and awards passed through other organizations) represented approximately 76% and 79%, respectively, of grants, contracts and support revenue.

MANCHESTER COMMUNITY HEALTH CENTER

Notes to Financial Statements

June 30, 2018 and 2017

9. Commitments and Contingencies

Medical Malpractice Insurance

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of the year ended June 30, 2018, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of both FTCA and additional medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew the additional medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

Leases

The Organization leases office space and certain other office equipment under noncancelable operating leases. Future minimum lease payments under these leases are:

2019	\$ 148,927
2020	101,315
2021	83,318
2022	74,276
2023	75,465
Thereafter	<u>57,275</u>
Total	<u>\$ 540,576</u>

Rent expenses amounted to \$241,375 and \$269,771 for the years ended June 30, 2018 and 2017, respectively.

Amoskeag Health (Formerly Manchester Community Health Center)

Board of Directors as of 08/20/19

Name	Title	Employer	Board Role	Effective Date of Nomination
Idowu "Sam" Edokpolo	Residential Counselor	Easter Seals	Director	11/19/2013
Catherine Marsellos	Paralegal	NH Public Utilities Commission	Vice Chair	6/2/2015
Mohammad "Saleem" Yusuf	Professor of IT/Software Development	NH Technical Institute	Director	1/9/2018
David Crespo	Field Consultant	Mutual of America	Secretary	7/18/2018
Angella Chen-Shadeed	Caregiver	Partially Retired	Director	8/7/2018
Dennis "Danny" Carlsen	Landlord	Retired	Director	8/7/2018
Sonya Friar	Driving Instructor	Safety/Instruction	Director	9/4/2018
Maria Mariano	Retired		Director	7/6/2015
David Hildenbrand	COO	NH Catholic Charities	Director	3/5/2019
Kathleen Davidson	Atty	Hage Hodes Prof Assc	Chair	11/4/2014
Richard Elwell	Consultant	Sprouts International	Treasurer	1/9/2018
Dawn McKinney	Policy Director	NH Legal Assistance	Director	7/11/2017
Oreste "Rusty" Mosca	Managing Director	Nathan Wechsler & Company	Director	2/6/2018

Alisha M. Nadeau

~~10/1/2019-10/1/2020~~
~~10/1/2020-10/1/2021~~

EDUCATION

UNIVERSITY OF NEW HAMPSHIRE

MS in Nursing, Concentration in Clinical Nurse Leadership

Durham, NH

August 2015

THE PENNSYLVANIA STATE UNIVERSITY

BS in Biology

University Park, PA

December 2004

LICENSURE & CERTIFICATIONS

- RN Licensure, New Hampshire Expires November 2020
- Clinical Nurse Leader Certification Expires November 2020
- Basic Life Support for Healthcare Providers, AHA Expires April 2020

PROFESSIONAL EXPERIENCE

Amoskeag Health

Director of Wellness and Specialty Services

Manchester, NH

May 2019 – Present

- Responsible for the patient-centered daily operations of Specialty Services care, treatment and services provided, including assisting with implementing new and improved workflows, coordinating efficient organization-wide patient flow, applicable clinical policies and procedures, and communications
- Responsible for NCQA's Patient-Centered Medical Home recognition and re-certification and tasks and responsibilities to achieve and maintain active, successful recognition status
- Collaborate with other departments and work on developing new and improved workflows to improve performance. Works closely with the CMO, AMD's, other providers, managers and staff in coordinating training providers/staff as to processes to improve clinic operations
- Initiate and support operational systems and processes to enhance productivity with the support of the CMO and other Senior Managers, Management Team, medical providers, and staff
- Responsible for development of applicable Specialty Services care administrative and/or clinical policies and procedures that continually improve patient care, efficiency, regulatory compliance, and satisfaction
- Develop and maintain written policies and procedures. Assist the Medical Advisory Committee with implementation of new and existing policies, procedures, workflows and approved care standards
- Actively participates in the MCHC Quality Improvement Board Committee, CHAN Health Services User Group, Management Team, Safety and Security, Infection Prevention and Control, and Integrated Care Leadership
- Responsible for ensuring comprehensive orientation and training of all clinical employees working in Specialty Services departments supervised
- Oversee and delegate the coordination and completion of specialty department staffing and schedules
- Develop and maintain budgets, projected revenues, staffing plans, operating expenses, capital requests

HealthFirst Family Care Center

Director of Clinical Services

Franklin and Laconia, NH

May 2017 – May 2019

- Assume overall operational responsibility for Clinical and Quality Departments
- In conjunction with the CMO and CEO, develop strategies and best practices for quality improvement in support of strategic goals, clinical operations, and clinical programs
- Facilitate the implementation of new programs and procedures resulting from grants and/or changes to federal and state requirements
- Oversee the development and maintenance of written policies and procedures to guide daily operations of the Clinical and Quality Departments and maintain efficient patient flow
- Facilitate in creating and maintaining care management systems to identify and track patients requiring chronic disease care management and high utilizers of healthcare systems
- Support QI initiatives related to clinical indicators, productivity, patient satisfaction, and customer service based on data trends and identified opportunities
- Oversee insurance carrier incentive programs and aim to increase incentive payments
- Research and implement evidence-based practices in collaboration with clinical staff
- Submit quarterly and annual performance measures to Board of Directors, state and federal agencies

HealthFirst Family Care Center

Franklin and Laconia, NH

Clinical Quality Assurance Manager

July 2015 – May 2017

- Responsible for overall quality assurance and quality improvement program
- Plan and implement chronic care activities
- Develop and implement Electronic Patient Registries
- Improve client self-management goals
- Facilitate project planning and implementation
- Gather and analyze quality assurance data
- Develop quality measures
- Help agency achieve and maintain NCQA PCMH and Meaningful Use certifications
- Provide consultation and technical assistance to staff
- Train personnel

NH Public Health Laboratories

Concord, NH

Laboratory Scientist III, Molecular Diagnostics Unit

April 2008 – January 2014

- Performed Pulsed Field Gel Electrophoresis to identify and track foodborne outbreaks of infectious organisms
- Experience in DNA and RNA purification, gel electrophoresis, PCR, spectrophotometer, and sequencing
- Developed, validated, and implemented new standard operating procedures
- Experience with grant preparation and progress reports, budget construction and management

Rite Aid Pharmacy

Manchester, NH

Pharmacy Technician

February 2009 – October 2012

- Provided a safe and clean pharmacy by complying with procedures, rules, and regulations
- Maintained records by recording and filing physicians' orders and prescriptions
- Oversaw inventory of pharmacy medications, supplies, and reagents

Repromedix

Woburn, MA

Senior Medical Laboratory Technologist

March 2005 – March 2008

- Experience in DNA purification, gel electrophoresis, PCR, spectrophotometer, and the Luminex 100
- Researched, developed, validated, and implemented new scientific procedures to expand clinical testing capabilities
- Managed 10 laboratory technologists during the absence of the Laboratory Supervisor

PROFESSIONAL ORGANIZATIONS

- Member, American Nurses Association March 2015 – Present
- Member, Sigma Theta Tau Honorary Society of Nursing March 2015 – Present
- Member, Alpha Epsilon Delta Honorary Society March 2003 – Present
- Member, Sigma Sigma Sigma Sorority April 2001 – Present

PUBLICATIONS

- Cavallo, S.J., Daly, E.R., Seiferth, J., Nadeau, A.M., Mahoney, J., Finnigan, J., Wikoff, P. (2015). Human Outbreak of *Salmonella* Typhimurium Associated with Exposure to Locally-made Chicken Jerky Pet Treats, New Hampshire, 2013. *Foodborne Pathogens and Disease*, 12(5).
- Daly, E.R., Smith, C.M., Wikoff, P., Seiferth, J., Finnigan, J., Nadeau, A.M., Welch, J.J. (2010). *Salmonella* Enteritidis Infections Associated with a Contaminated Immersion Blender, New Hampshire, 2009. *Foodborne Pathogens and Disease*, 7(9), 1083-1088.

shari smith

~~1000 1000 1000 1000 1000 1000 1000 1000 1000 1000~~

WORK EXPERIENCE

LPN Office

St. Joseph Hospital - Milford, NH - June 2005 to Present

Responsibilities

Assist providers with patient care

Skills Used

Nursing assessments/skills

Self motivation

Compassion

EDUCATION

LPN in nursing

St. Joseph school of practical nursing - Nashua, NH
2003 to 2005

Nursing home 1st

started in
Internal Medicine

↓
Family Medicine x 10 yrs

↓
per diem Urgent Care

• Wants to start fresh 1840
personal life Δ's 2150

• wants to make a
difference in PT's
lives
@ current job x 10 yrs.

• needs health ins

• parking discussed

• 2 wk notice to employer

\$23.50 - 24.00/hr

3/30/15
50%
Mauve 24.00
24.50

Steve Guntillweg reference

↳ great

24.50

3/10/15

firm per HR

• room Patients

• triage

• referrals

• pre-cert

• PA's

• Hedis reporting

• Vaccines

• order supplies

treatments/meds.

EMR / CPS

↳ Uses Centricity
currently.

Dorice E. Reitchel, CNM, MSN

~~240 Middlebury Way, Manchester, NH 03103, 603-554-1353, dorice@flappies.com~~

I am a committed Certified Nurse Midwife lucky enough to serve women and families in the community in which I live, Southern NH. I believe all women and families benefit from the gentle touch and skilled hands midwifery has to offer. I also believe midwifery's independent practice only exists thru strong collaborative and referral support. I am trained for and embrace caring for women with all health considerations, life situations, and educational/ language/ or social barriers. I enjoy educating families about "normal" pregnancy and physiologic birth while recognizing, treating, or referring for 'abnormal' findings. I believe that only by fully comprehending normal physiology can one appreciate pathology. I thrive being the kind of midwife women repeatedly seek out for health care and in turn, I care for these women focusing always on the "whole" person. I can provide health care to women throughout the lifespan (prenatal, well-woman, and gynecologic care), as well as a fair amount of primary care.

Nurse	<u>Certified Nurse Midwife, Dartmouth Hitchcock OB/ GYN & Nurse Midwifery</u>
Midwifery	<u>Manchester, NH: full-time, September 2006 – Present</u>
Experience	<u>2006-2010:</u> CNM coverage for approximately 250 OB patients plus well-woman care in a 4 midwife, full-scope midwifery group where women receive care in a private office or at Catholic Medical Center (CMC)'s Pregnancy Care Center (PCC). CNMs attended births at CMC, a 12 bed LDRP with Special Care Nursery, and Elliot Hospital, a tertiary OB service with Level III NICU. CNMs practiced extremely independently with collaborative physicians available and present once consulted by CNM.

2010-Present: Practice change occurred resulting in CNM hospitalists model of care at CMC with 6-8 midwives and 8-9 OB/ GYNs attending over 1000 births annually, CNMs take "first OB call" which includes: triaging OB phone calls and out-patient care, attending all low risk births and most of AM rounding, and assessing and, at times, co-managing high risk patients.. I provide all CNM antenatal care at the PCC at CMC 24 hrs/week and take 18 hrs/week of CMC CNM call (weekend overnights). The PCC provides prenatal care to approximately 225 pregnant women yearly thru the Catholic mission of CMC. CNM provides all low risk care and shepherds all higher risk care with 2 OB/ GYNs who staff "High Risk Monday." As the only provider in the office Tuesday - Thursday, I practiced AP care extremely independently and thus co-created guidelines related to such issues as obesity, methadone/ Sobutex use, VBAC, sleep apnea, substance abuse, diabetes, high blood pressure, abnormal pap smear, hypothyroidism, twins, antenatal testing, abnormal lab findings, etc. I also provided all first OB visits and all PP visits (independent of risk status), and educated women about Manchester's options for ongoing primary and gynecologic care. Per CMC's mission, birth control included discussions about Natural Family Planning. On-call CNMs work collaboratively with physicians. I also precepted many RN students and several CNM/ APRN students.

2006-2014: AP/ IP/ PP/ GYN/ and Primary care: This includes low and high risk perinatal management, first assist for cesarean birth, normal newborn circumcision, Centering Pregnancy group care, and vacuum assisted vaginal births. Problem focused gynecologic care includes colposcopy (training almost complete), tissue and endometrial biopsies, intrauterine insemination, and office procedures relative to family planning (IUD and arm implants). On-going care includes comprehensive annual exams, longitudinal problem focused care, and acute problem focused gynecological and primary care.

Certified Nurse Midwife, Manchester Community Health Center (MCHC), Manchester, NH: full-time, January 2003 – May 2005; part-time 2005 – 2008

MCHC Center is a full-service community health center (FQHC) providing primary health care and obstetric care to a diverse population of women. The CNM, with extensive collaboration with a perinatal registered nurse and family practice physician colleagues, provided low to moderate risk obstetric care to women representing various cultures, languages, and medical co-morbidities. 200+ births annually occurred at Elliot Hospital.

Registered Nurse **Registered Nurse**, Pregnancy Care Center, Catholic Medical Center, Manchester NH: full-time February 2011 – May 2012.

Experience Performed most OB RN intake visits for most of the 225 yearly obstetric registrants. Other duties included performing facilitating care for OB/ GYN on "High Risk Monday;" lab review; organizing group intake visits discussing prenatal education, social service offerings, and dietary assessment; stocking and cleaning office and exam rooms; consulting physicians; triaging phone and outpatient visits; co-coordinating bi-monthly interdisciplinary care plan meeting; working with women experiencing perinatal loss and educating them about CMC's "Memory Garden," and creating office guidelines.

Registered Nurse, The Mom's Place, Catholic Medical Center, Manchester, NH: part-time, August 2005 – August 2006

Provided comprehensive maternal and child nursing care at a Level 1 nursery, community hospital accommodating approximately 700 births per year utilizing LDRP model of family centered nursing care with both physicians and midwives. Patient management responsibilities included all aspects of inpatient, outpatient, post partum and normal newborn care for mom and baby. Also, circulated for cesarean births, triaged preterm labor and emergency issues, started IVs, and drew labs.

Registered Nurse, Mercy Suburban Hospital, Norristown, PA: full-time, June 1998 - November 2000; full-time, part-time, or per diem status, November 2000 – July 2002

All previously listed RN responsibilities at a Level I nursery, Catholic, community hospital setting with several physician practices and a midwifery group. Hospital accommodated approximately 500 births per year, mostly to the city's most underserved families. Also, scrubbed for cesarean sections, provided nursing care also to gynecological and medical-surgical patients, precepted newly hired nurses, and acted as charge nurse on evening shift.

Registered Nurse, Hospital of the University of Pennsylvania, Philadelphia, PA: full-time, November – May 2001; part-time, May 2000 – August 2001

All previously listed responsibilities plus provided comprehensive nursing care to both low & high risk, antenatal inpatients in the Labor and Delivery area of a Level III-IV NICU, large, inner-city hospital and research center (including fetal surgery) that accommodated approximately 3,500 births per year. Staffed Perinatal Evaluation Center (RN managed Advanced Practice Nursing Model, 6-bed, 24-hour, busy triage center) and independently managed triage antenatal patients then consulted with UPENN OB/GYN residents.

Relevant Management **Director of Recreational Therapy**, Glen Ridge Nursing Care Center, Malden, MA: November 1994 – January 1997

Experience **Community Outreach and Volunteer Coordinator**, The Support Committee for Battered Women, Waltham, MA: October 1993 – November 1994

Volunteer Coordinator, Project Lazarus (AIDS residence), New Orleans, LA: August 1992 – September 1993. (Full-time Volunteer with Jesuit Volunteer Corps: South)

Recent CEUs *NNEPQIN conferences, bi-annually, 2011-2013 (topics available upon request)

*ALSO training, 2013 (including training on operative birth, maternal resuscitation, fetal monitoring, bedside ultrasound, and repair of the extensive laceration)

*Centering Pregnancy training, Centering Healthcare Institute, 2013

*AWHONN training, maternal resuscitation, 2013

*Various trainings focusing on specialized health care and prenatal care for patients with substance abuse issues, mental health disorders, self-harm or suicidal behaviors, adoption, hepatitis, HIV, or issues related to being an immigrant or refugee in New Hampshire.

*Hypnobirthing, The Mongan Method, Marie Mongan, 2010

*ACNM, Use of the Vacuum Extractor, 2010

* Additional CEU education lists available upon request

Affiliations OB/GYN Section Meeting, Catholic Medical Center, member: 2006- Present
Quality Improvement Committee, Catholic Medical Center, member: 2008 – 2010
Allied Health Committee, Catholic Medical Center, member: 2009 – 2011
Nursing Practice Committee, Catholic Medical Center, member: 2010
Perinatal Mood Task Force, Elliot Hospital, member: 2009 - 2012
American College of Nurse Midwives, member: 2002 - Present
NH ACNM Chapter, member: 2008 - Present
Education Committee Member, Catholic Medical Center, member: 2005-2006
Employee of the Month, Manchester Community Health Center, July 2004

Prior Affiliations National Health Service Corps, Full Scholarship at UPENN: 2001 - 2002
Preceptor for New Hired Nurses Recognition Award, Mercy Suburban Hospital: 2000
Striving for Excellence Award Nomination, Mercy Suburban Hospital: 2000
Quality Assurance Committee, Mercy Suburban Hospital, member: 1998 – 2001
Recruitment and Retention Committee, Mercy Suburban Hospital, member: 2000 & 2001
President's Leadership Award, UMASS School of Nursing, recipient: 1998
Committee on Academic Matters, UMASS School of Nursing, member: 1997 – 1998
Domestic Violence Trainings, Support Committee for Battered Women: 1993 & 1994
Jesuit Volunteer Corps: South, full-time volunteer, New Orleans, LA: 1992-1993
AIDS Training, New Orleans & Boston AIDS Task Forces: 1992 & 1993

Education University of Pennsylvania, Philadelphia, PA: December 2002
Masters of Science in Nursing, Nurse-Midwifery
Masters of Science in Nursing, Women's Health Nurse Practitioner; G.P.A.: 3.88
University of Massachusetts, Amherst, MA: May 1998
Bachelor of Science Degree in Nursing; G.P.A.: 3.80
Sigma Theta Tau International member; Dean's Lists; Nursing Leadership Award
Saint Michael's College, Winooski Park, VT: May 1991
Bachelor of Art, Psychology; Bachelor of Art, Philosophy: Biology minor; G.P.A.: 3.19
"Who's Who" Among American Colleges & Universities; Dean's Lists; President's Leadership Award
Certified Lactation Counselor, Academy of Breast Feeding Excellence, 2006-Present

Other Spanish Speaking
Current RN (NH 051397-21), APRN (NH 051397-23), and DEA license (MRO 939631)
References available upon request
Experience with several EMR inpatient and out-patient programs: I am a fast typist.

J. GAVIN MUIR

~~100 Bay Forest Road
Bedford, NH 03110
(603) 888-8724
jmuir@comcast.net~~

EDUCATION

PRINCETON UNIVERSITY, Princeton, NJ

M.S. in Ecology and Evolutionary Biology, 1991

Senior Thesis: "The Mating and Grazing Habits of Feral Horses on Shackleford Banks"

TEMPLE UNIVERSITY SCHOOL OF MEDICINE, Philadelphia, PA
M.D. 1995

SOUTHERN COLORADO FAMILY MEDICINE RESIDENCY,
Pueblo, CO, July 1995- June 1998

EXPERIENCE

MANCHESTER COMMUNITY HEALTH CENTER, Manchester, NH
Family Practice Physician, March 2011- current

Medical Director, September 2000 - March 2011

Family Practice Physician, August 1998 - September 2000

ELLIOT HOSPITAL, Manchester, NH
Medical Director of Peer Review, 2008 - present

ELLIOT HOSPITAL, Manchester, NH
Chair, Department of Medicine, 2006 - 2008

LICENSURE & CERTIFICATION

New Hampshire State Medical License 6/30/2012
DEA Certification 1/31/2012
ABFM Board Certified 12/31/2015
NALS/PALS/ALSO certified
Active Staff, Elliot Hospital, Manchester, NH

MEMBERSHIPS

The American Academy of Family Physicians
American Medical Association
New Hampshire Medical Society

AWARDS

New Hampshire Union Leader *Forty Under 40*. 2006
New Hampshire Academy of Family Physicians' Physician of the
Year, 2013

Marleni Martinez

~~230 Main Street
Manchester, NH 06102
(603) 623-2345~~

~~marleni.martinez@att.net~~

Education:

Southern New Hampshire University, Hooksett, NH October 2018- Current

- Online Art Associates in Business

Manchester West High School, Manchester, NH

September 2014 - June 2018

Experience:

Manchester Community Health Center, Manchester, NH

November-

Current

- Enrolling patients
- Multi-tasking in a fast paced environment
- Fulfilling patients needs and requests over the phone
- Use of computer programs such as Excel, Word and Outlook
- Strong communication (clear and effective)
- Patience
- Applying for insurance
- Attention to minor details
- Adaptability

Callogix, Bedford, NH

September 2018 - November 2018

- Multi-tasking in a fast paced environment
- Fulfilling providers needs and requests over the phone
- Use of computer programs
- Strong communication (clear and effective)
- Patience
- Adaptability
- Attention to minor details

Market Basket, Manchester, NH

July 2016 - Present Day

- Multi-tasking in a fast paced environment

- Handling large amounts of money (15,000+) on average, daily
- Submit paperwork to main office
- Fulfilling customer needs and requests both in store and over the phone
- Refunds/Exchanges
- Lottery and Money Orders
- Preparing cash deposits for the bank
- Counting cashier drawers- figuring out how much money the cashier was over/short
- Use of computer programs such as Excel

Big Kahunas Cafe and Grill, Manchester, NH June 2015 - July 2016

- Cashiering
- Handling take out orders
- Hosting- Greeting customers and bringing them to their tables
- Communicating with customers over the phone to place take out orders and answer questions
- Serving customers - Taking orders
- Working individually and with other team members to complete tasks

Skills:

- Fluent in Spanish Language (Speaking, Reading, & Writing)
- Proficient Computer Skills (Excel, Word & Power)

References:

Sanela Jusufovic	(603) 340- 4106 (Current Manager - Market Basket)
Amanda Jordan	(603) 494- 4975 (Former Manager - Big Kahunas)
Jazzmyhn Ortiz Murillo	(603) 512-2503 (Coworker)
Kaysha Davis	(603) 785- 8455 (Coworker)
Tracy Muehling	(603) 512- 5668 (Former Teacher)

Johana Martinez

Objective

To obtain a Customer Service position where I can utilize my skills and ability that provides opportunity for growth and development

Experience

Mar 2012 - Aug 2012 College Lending Solutions Salem, NH

Application Processor

- Answered phones with a friendly, professional demeanor and verified information
- Researched loan information to determine eligibility of application status
- Handled multiple accounts from various database systems
- Followed up with applications regarding loan documentation and funding
- Completed additional forms for clients as needed

March 2007- Jan 2012 Red Oak Apartment Homes Inc. Manchester, NH

Leasing Professional

- Responsible for Managing multiple apartment buildings and renting apartments; including greeting and scheduling appointments for prospective residents
- Daily updating of available apartments and Web listing, conducting property tours, processing applications, preparing apartment leases, inputting of receipts, setting up new rental records, set up utilities for new residents and generate maintenance work orders

Aug 1999 - June 2006 Gilbert International (JP Morgan Chase) Jersey City, NJ

Customer Service Rep/Team Leader

- Perform data entry on internet application, process maintenance request
- Follow-up on all uncompleted work orders and generated monthly work order reports

May 1999 - Aug 1999 Dept of City Wide Administration New York, NY

Clerical Intern/Receptionist

- Analyze and generate reports
- Fax / File and perform data entry
- Receive telephone calls and conveyed messages

Education

Brooklyn College General Equivalency Diploma Brooklyn, NY

Career and Educational Consultants Computer Applications for business Brooklyn, NY

References Available Upon Request

Kristin Migliori, R.N.

~~Boston College, Chestnut Hill, MA 02464~~
~~2011-2013~~

EDUCATION

Boston College, Chestnut Hill, MA expected May 2013
MSN, Pediatric Nurse Practitioner, Master's Entry Program GPA: 3.90
Sigma Theta Tau (2013), Dean's Award (2011-2013)

Colgate University, Hamilton, NY May 2011
Bachelor of Arts, High Honors in Cellular Neuroscience GPA: 3.85, Summa Cum Laude
Phi Beta Kappa (2011), Psi Chi (2010), Phi Eta Sigma (2008), Dean's Academic Excellence (2007-2011)

LICENSURE AND CERTIFICATIONS

- Registered Nurse, Massachusetts (RN2280802) and New Hampshire (067122-21)
- American Red Cross, CPR/AED for the Professional Rescuer and Healthcare Provider

PEDIATRIC NURSE PRACTITIONER STUDENT CLINICAL ROTATIONS

General Pediatrics, Tufts Floating Hospital for Children Sept. '12- May '13

- Performed routine well child visits for newborns through adolescents. Diagnosed and treated patients with a variety of acute illnesses. Managed patients with chronic health care conditions in collaboration with social workers, nutritionists, and specialists.
- Initiated a quality care improvement project on guidelines for lipid assessment in pediatrics. Implementing an education program about lipid screening for health care providers.

Joslin Diabetes Center, Pediatric and Adolescent Unit Sept. '12- Dec. '12

- Assessed and adjusted individualized diabetes management of children with type 1 and type 2 diabetes, with a focus on the patient's developmental stage and opportunities for behavior change to maximize compliance with the regimen.

Child Health Services, Manchester NH Dec. '12- May '13

- Performed routine well child and acute visits for newborns through adolescents in a nurse practitioner role. Conducted in-depth assessments of social, family, and medical history for all patients and collaborated with nutritionists and social workers to provide holistic care.

Elliot Pediatric Health Associates, Manchester NH Jan. '12-May '13

- Performed routine well child and acute visits in a nurse practitioner role.
- Gained experience in specialty clinics at New Hampshire's Hospital for Children: nephrology, neurology, gastroenterology, pulmonary, developmental/behavioral health, and integrative medicine.

Pediatric Dermatology, MassGeneral Hospital for Children Jan '12- May '13

- Collaborated with the medical team to provide consults and treatment plans for a variety of dermatological conditions, including: acne, atopic dermatitis, molluscum, and warts.

RELEVANT EXPERIENCE

- Nursing Student Experience in Pediatrics, Boston Children's Hospital (Spring & Summer '12)
- Autism Para-Professional, Hooksett School District/ Camp Allen (Summer '10 & '11)
- Research Assistant, NH-Dartmouth Family Residency Program (Summer '09): A Multi-Faceted Educational Intervention to Improve Appropriate Inter-Pregnancy Intervals: A Pre-Post Study
- Breakthrough Manchester, teacher, Manchester, NH (Summer '06-'08)

KATE GUARDADO

[Type your e-mail] ♦ ~~252-452-1111 / 252-452-1111~~ ~~252-452-1111~~ ~~252-452-1111~~
~~KateGuardado@hotmail.com~~

OBJECTIVES

To obtain a detail-oriented position which will enable me to use my communication skills and professional background with the ability to work and interact well with others in a fast-paced environment.

EDUCATION

Seacoast Career School
2010-2012 Associates Degree

EXPERIENCE

Cumberland Farms ♦ Gas Station
Customer Service Representative 2008 – 2012

Medical Assisting Externship
Quest Diagnostics
Phlebotomist – 2012
Northeast Gastroenterology
Medical Assistant-2012

Medical Assistant/Call Center Agent
Manchester Community Health Center
2014-2015

Skills

Ability to work independently CPR & First Aide Certified

Excellent Customer Service

Phlebotomy

Proficient in EMR & CPS

Highly Dependable

Judi Gleason

*Judi Gleason@
gmail.com*

~~1400 Northrop Drive
Concord NH 03301~~

~~Home Phone (603) 224-1840
Cell Phone (603) 226-5155~~

*W/leat
left me msg?*

SUMMARY

I have been working in a pediatric office since October of 2006 and I would now like to be an RN in a more hands on setting. I have been responsible for all aspects of a pediatric office, and feel I am qualified to change positions.

WORK HISTORY

Oct. 2006 – June 2016 RN, Concord Pediatrics, Concord, NH

- Nurse Visits
- Injections
- Phone Triage
- Immunizations
- Assist Providers with Procedures
- Record Keeping
- Lab Testing (urinalysis, pregnancy, rapid strep, etc.)
- Prior Authorizations
- Prescription Refills
- Appointment Scheduling
- Vital Sign Monitoring
- Suture and Staple removal
- Wound Care and Dressing Changes
- Nebulizer Treatments

March 1999 – August 2006 RN, Dartmouth Hitchcock Clinic

- Injections
- Phone Triage
- Immunizations
- Assist Providers with Procedures
- Record Keeping
- Lab Testing
- Appointment Scheduling
- Vital Sign Monitoring
- Call Patients with Results of Testing and/or Medication Changes per Primary Care Orders

EDUCATION

1990 - 1993 NHTI – Graduated as an RN

1985 – 1987 Mount Ida College – Associated Degree in Science

1981 - 1985 Brewster Academy – Graduated General Studies

Zuhelddy Galicia
~~218-00000000~~
 Manchester, NH 03104
 Email: Zuhelddy.Galicia@hmshost.com
 (603) 204-5876

PROFESSIONAL SUMMARY:

Currently i am working as an Assistant Manager for HMSHOST, a world leader in the food and beverage industry with services located around the world in all major airports and travel plazas. Over my last 6 years with HMSHOST at the Manchester Boston Regional Airport, I have worked with and developed hundreds of employees in out 8 locations throughout the airport, from small locations such as Starbucks, to larger venues such Sam Adams Brew house, and The Local to serve the traveling public from business executives to families with professionalism and quality standards.

I have a winning attitude, with the ability to run a strong team of individuals to bring a comfortable, yet energetic atmosphere to the traveling customer. Along with my winning attitude i have assisted the several Operations Managers in maintaining high food quality standards scored for NSF and have helped attain monthly and yearly budget goals. I am responsible for training and developing all supervisory staff on the quality standards and goals that make HMSHOST the leader in the industry. I am also responsible for day to day operations and functions of all 8 locations with the support of supervisory staff. My responsibilities also include counseling and disciplining locations staff when necessary, preparing pre-shifts meetings for follow through by locations crew to meet daily goals, updating pricing, and menu changes. I have the ability on and succeeding with new challenges brought before me by both the company and the traveling public.

Highlights	
<ul style="list-style-type: none"> • Strong leader • Friendly/Outgoing • Responsible • Full service restaurant background • Supervisory skills • Bilingual in Spanish and English. • Hiring and training • Stable work history • Adaptable • Prepare schedules and ensure all shifts are covered. • CPR certified • Serve safe for food and alcohol beverage certified. • I also help with the HR part when hiring and inputting them in the system prior to being hired. • Input Inventory • Fast learner/ Motivated • Ability to multi-task • ASTCertified • Certified Starbucks, Sam Adams Pub, Sam Adams, The Local, Meeting House, Shipyards, Great American bagel Full Service Restaurant, Grab and Go Concepts. 	

- Full responsibility dealing with district managers from Starbucks, Great American Bagel, and Quizno's maintaining each concept standards and goals.
- Airport certified in badging all new associates that are hired thru entire process.
- Certified manager in complete display setup of shelving set up, product display and decoration of all grab and go concepts including selection of product display.
- Built trust and respect with associates resulting in positive attitudes achieving monthly awards up to \$1,000 in guest satisfaction at Starbucks.
- Completion of yearly reviews for hourly associates.

Central High School, Manchester NH
High School Diploma

WORK EXPERIENCE:

HMS Host, Manchester, NH

- Promote and support Pre-Shift Meetings daily
- Supervise day to day activities of Supervisor and employees
- Coordinate on the job training for employees
- Hire associates
- Use judgement and discretion of carrying out the duties of the job.

09/2009-Present

S'Barros (Assitant Manager)

- Efficiently resolved problems or concerns to the satisfaction of all involved parties.
- Continually monitored restaurant and took appropriate action to ensure food quality and service standards were consistently met.
- Communicated well and used strong interpersonal skills to establish positive relationships with guests and employees.
- Made and prepared all the food from scratch. Worked with POS stations, Ovens, Stove and other kitchen equipment.

01/2008-01/2008

01/2002-12/2005

Dessert Moon (Supervisor)

- Ran the closing shift and ensure all the procedure and food handling was done correctly.
- Input the deposit every night closed the store after insuring everything was fully stocked and cleaned for the following

shift in the morning.			
• Attended meetings to discuss sales for the year so we can prepare with the correct amount of staffing.			

References Available upon Request

2025-05-01-2025-05-01
 2025-05-01-2025-05-01
 2025-05-01-2025-05-01
 2025-05-01-2025-05-01
 2025-05-01-2025-05-01



Medical Office professional effectively served Doctors and Nursing staff so they could focus on the health concerns of their patients. Demonstrated proficiency in obtaining patients' medical history while responding calmly and efficiently in emergency situations by adding a personal touch with excellent bedside manners that immediately placed patients at ease.

- Bilingual Spanish/English	- Communication
- Result-oriented	- Altruistic
- Time Management	- Resourceful/Solution based
- Adaptable	- Team player
- Multitasking	- Proficient in Microsoft Office
- Meticulous	- Medical Record Management

06/13-12/16

- Maintained up-to-date and accurate medical records
- Verify patient's insurance eligibility
- Medical Billing & Coding
- Answered phone calls
- Responded to mail correspondence
- Scheduled appointments & meetings
- Assisted in ordering and maintaining operation of medical equipment and tools as well as arranged for repairs as required
- Liaison between medical staff and patient

06/11-06/13

Hospital Hima San Pablo

- Greeted patients & checked them in and out for appointments
- Prepared appropriate forms for new/returning patients
- Completed forms and prepared outgoing lab work
- Managed co-payments, billing, and other expenses
- Collected patient co pays
- Assisted the doctor as needed
- Answered phones, schedule appointments & filed medical charts

Bayamon Community College

Medical Office Assistant

*****References will furnished upon request*****

Yarimar Borrero

~~718-268-1111, Manchester, NH 06108~~

~~(603) 281-4638~~

~~Yborra26@gmail.com~~

OBJECTIVE

Motivated, reliable, bilingual fluency in both English and Spanish individual seeking a Medical Assisting position where I can utilize my skills and experience to ensure utmost comfort for patients

EDUCATION

Manchester Community College

Manchester, NH

Associate of Science Degree: Medical Assisting

May 2015

Relevant Coursework

- Medical Law & Ethics
- Human Body
- Pharmacology
- Clinical Lab Procedures I & II
- Nutrition

RELEVANT EXPERIENCE

Manchester OB/GYN Associates

Manchester, NH

- Completed two hundred hours of internship
- Prepared patients to see medical provider and collected vital signs and update health history
- Assisted provider with procedures and patient's follow-up routines
- Cleaned and stocked rooms with necessary supplies
- Washed and sterilized contaminated instruments
- Observed special procedures to gain analytical and technical skills

EMPLOYMENT EXPERIENCE

Wendy's Fast Food Company

Manchester, NH

Cashier

February 2013 – Present

- Taking customers' orders and processed payments
- Preparing and serving ordered food to customers
- Gained outstanding efficiency in performing multiple job tasks at once
- Showcased excellent customer service skills and coordination with team members and supervisors

CERTIFICATION

- CPR & AED for American Heart Association BLS for Healthcare Providers Program
- First Aid- American Academy of Orthopedic Surgeons
- Blood borne Pathogens- American Academy of Orthopedic Surgeons

David P. Wagner, MURP, MHCM, CMPE

~~Miami, FL 33130 - 784-70-1308~~
~~dd-28-Dr-@-business-@-com~~
~~with-1-Agency-into-@-com-@-com-@-com~~

Operations and Compliance Executive

Over 10 years guiding successful financial and operational compliance in healthcare facilities

Proven and repeated success guiding finance, compliance and reporting operations for healthcare organizations with emphasis on Federally Qualified Health Centers (FQHCs). Expert at financial management, guiding billing and reimbursement strategies to optimize revenue. Extensive knowledge of healthcare regulatory requirements, including detailed knowledge of the HRSA 330 program, guiding policy and program implementations to develop facility adherence.

Highlights of Expertise

- Interim CFO / CFO Coaching
- Operational Dashboards
- Compliance Auditing
- Staff Training Programs
- Build / Rebuild Financial Operations
- Budgeting / Budget Administration
- Regulatory Reporting
- Process Improvement
- Risk Identification / Avoidance
- Data Management / Analysis

Career Experience

FQHC Consultants, Inc., Miami, Florida

Consult with recipients of HRSA 330 programs to ensure grant compliance and provide technical assistance optimizing program success.

DIRECTOR / FISCAL, COMPLIANCE, AND OPERATIONAL CONSULTANT (1986 to Present)

Assist Federally Qualified Health Centers (FQHCs) and Rural Health Centers (RHCs) maintain quality, financial, and governance compliance with HRSA 330 program guidelines. Perform operational site visits to evaluate facility compliance with program terms.

- Acted as Interim CFO / CFO coach for organizations growing into needing a full-time CFO, those who recently lost a CFO and needing a bridge until a permanent placement is hired, and those with controllers growing into the CFO role.
- Helped grantees meet quality measures through performance of Quality Improvement Plan Do Study Act cycles including data review, systems and chart audits, and quality reporting.
- Maintained organizational compliance with regulatory requirements encompassing fraud, waste, and abuse, physician self-referral, anti-kickback, HIPAA, and Medicare and Medical billing compliance.
- Boosted financial performance through analysis and reporting of financial data and design, implementation, and review of systems for financial monitoring including billing, collections, payroll, and accounts payable.
- Built operational dashboards to communicate financial and operational metrics with variance analysis against budgetary and operational goals to ensure easy communication with board, leadership, and staff.
- Collaborated with clients to develop and submit all required reporting, documentation, and applications to adhere with HRSA 330 requirements.

Genuine Health Group, Miami, Florida

Guided strategic direction and policy development to support organizational compliance with healthcare regulatory requirements including those for the Medicare Shared Savings Program (MSSP) ACO while aligning operational activities with organizational goals.

continued...

CHIEF COMPLIANCE OFFICER (2017 to 2019)

Led implementation and design of quality reporting infrastructure and compliance programs including staff training. Assisted Medical Director in providing strategic direction to compliance and quality measures in alignment with organizational goals.

- Promoted quality through continuous provider training on efficient use of quality reporting dashboards for on-going quality management.
- Ensured accurate quality submissions and CMS quality validation study defense while building department from the ground-up.
- Met continued compliance goals through education of staff members including training the data collection team on reporting measures, data collection, and process level quality measures validation and reporting.
- Drew beneficiaries into the system providing growth through strategic partnerships with participants and liaising with provider groups.
- Improved data analysis and quality reporting through implementation of Arcadia Analytics system.

Baroma Health Partners, Miami, Florida

Handled management of all operations through strategic policy and program development to ensure financial success, regulatory compliance, and business growth.

DIRECTOR OF QUALITY AND CHIEF COMPLIANCE OFFICER (2014 to 2016)

Audited operations to ensure efficient operations providing top-level patient care while growing revenue. Managed financial performance developing routine reporting to monitor success and identify areas of improvement.

- Guided successful compliance through design, implementation, and management of strategic program including auditing, training, and reporting on all quality and regulatory requirements according to MSSP program guidelines.
- Crafted programs and strategic dashboards to improve quality and decrease costs throughout the ACO in collaboration with care coordinator.
- Wrote and gained approval for application for Next Generation ACO model with the CMS Innovation Center.
- Implemented Health Endeavors program to promote care management and quality reporting.
- Led top-down compliance through design of training for Board of Directors including development of a dashboard for quality tracking, reporting, and improvement tracking.

Banyan Community Health Center, Miami, Florida

Drove operational efficiency through staff education and implementation of multiple systems overseeing quality, reporting, and compliance.

INTERIM CHIEF OPERATING OFFICER (2012 to 2013)

Developed programs, policies, and procedures to guide operational functions for efficiency and quality while optimizing organizational performance. Managed all implementations and projects to improve operations and provide strategic business growth.

- Guided contracting with Medicare and Medicaid managed care plans including design and implementation of credential tracking system.
- Developed top-level teams through design and implementation of physician training encompassing coding, billing, systems, and overall operations.

continued...

- Maintained regulatory compliance through managing reporting to HRSA including NCC update reports, UDS reports, and FFR.
- Led 330 Grant compliance through writing and editing of policy and procedure manuals and prepared site for first HRSA visit.
- Grew patient census through crafting and implementing community outreach including promotion to the local community and developing health screening protocols for local events.
- Maximized reimbursement through tailoring of the billing system, implementation of a peer review system, and establishment of the Billing and Reimbursement Compliance Program.

Additional Experience

Vice President of Operations (2011 to 2012) • Daughters of Charity Services of New Orleans, New Orleans, Louisiana
Clinic Operations Manager – Ochsner Baptist (2010 to 2011) • Ochsner Health System, New Orleans, Louisiana
Director of Operations, Multispecialty Group Practice (2008 to 2010) • Crescent City Physicians, Inc., New Orleans, Louisiana

Education & Credentials

Executive Master of Healthcare Management

University of New Orleans, New Orleans, Louisiana
Summa cum Laude

Master of Urban and Regional Planning, Real Estate Development and Finance Concentration

University of New Orleans, New Orleans, Louisiana
Summa cum Laude

Bachelor of Business Administration, International Business and Finance

Loyola University, New Orleans, Louisiana

Certifications and Licenses

- LEAN/Six Sigma Green Belt (In Certification for Black Belt Status)
- Certified Medical Practice Executive – American College of Medical Practice Executives

Affiliations

- Medical Group Management Association (MGMA) – Member
- New Orleans MGMA Chapter – Vice President, 2011-2012
- South Florida MGMA – Secretary, 2012-2014
- The Honor Society of Phi Kappa Phi – Member
- Sigma Iota Epsilon, The National Honorary and Professional Management Fraternity – Member
- The International Honor Society, Beta Gamma Sigma – Member
- American College of Healthcare Executives – Former Member
- Professional Association of Health Care Office Management Association – Former Member

Military Service

- U.S. Airforce Reserve – Production Control / Civil Engineering Assistant

**Amoskeag Health formerly Manchester Community Health Center
Key Personnel**

Budget Request for: Family Planning Services RFA-2018-DPHS-03-FAMIL-07-A01
Budget Period: July 1, 2019 - June 30, 2020

Name	Job Title	Salary	% Paid from this Contract
Borrero Rodriguez, Yarimar	Medical Assistant	\$ 34,465.60	12%
To be determined	Chief Operating Officer	\$ 134,992.00	1%
Gleason, Judith	Nurse	\$ 58,323.20	5%
Guardado, Kate	Medical Assistant	\$ 35,068.80	12%
Logan, Kristin	Nurse Practitioner	\$ 106,995.20	5%
Martinez, Johana	Patient Intake/Front Desk	\$ 32,801.60	7%
Muir, Gavin	Chief Medical Officer	\$ 280,945.60	1%
Reitchel, Dorice	Certified Nurse Midwife	\$ 121,118.40	11%
Galicia, Zuheiddy	Patient Intake/Front Desk	\$ 31,158.40	4%
Smith, Shari	Nurse	\$ 58,219.20	5%
Nadeau, Alisha	Director of Wellness & Specialty Services	\$ 91,665.60	1%
Martinez, Marleni	Patient Intake/Front Desk	\$ 27,664.00	4%
Centeno, Yamilis	Patient Intake/Front Desk	\$ 27,664.00	4%
			Total

**Amount Paid from
this Contract**

\$	4,110.02
\$	1,788.64
\$	3,091.13
\$	4,181.95
\$	5,670.75
\$	2,173.11
\$	3,722.53
\$	12,838.55
\$	1,238.55
\$	3,085.62
\$	1,232.21
\$	1,157.52
\$	1,157.52
\$	45,448.09

Name	Board Role	Effective Date of	Next Due for	Final Term Ends (9 Yr)
Idowu "Sam" Edokpolo	Director	11/19/2013	November, 2019	11/19/22
Catherine Marsellos	Vice Chair	6/2/2015	June, 2021	06/02/24
Som Gurung	Director	3/7/2017	March, 2020	03/07/26
Mohammad "Saleem"	Director	1/9/2018	January, 2021	1/9/2027
David Crespo	Secretary	7/18/2018	July, 2021	7/5/2027
Angella Chen-Shadeed	Director	8/7/2018	August, 2021	8/1/2027
Dennis "Danny" Carlsen	Director	8/7/2018	August, 2021	8/1/2027
Sonya Friar	Director	9/4/2018	September, 2021	9/1/2027
Maria Mariano	Director	7/6/2015	September, 2021	7/6/2024
Phillip Adams	Director	6/21/2016	June, 2019	6/21/2025
Kathleen Davidson	Chair	11/4/2014	November, 2020	11/04/23
Richard Elwell	Treasurer	1/9/2018	January, 2021	01/09/27
David Hildenbrand	Director	3/5/2019	March, 2022	03/05/28
Linda Langsten	Director	7/11/2017	July, 2020	7/11/2026
Dawn McKinney	Director	7/11/2017	July, 2020	7/11/2026
Oreste "Rusty" Mosca	Director	2/6/2018	February, 2021	2/6/2027

**Manchester Community Health Center
Key Personnel**

Budget Request for: Family Planning Services RFA-2018-DPHS-03-FAMIL-07-A01
Budget Period: July 1, 2020 - June 30, 2021

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
• Borrero Rodriguez, Yarimar	Medical Assistant	\$ 34,985.60	22%	\$ 7,871.08
• Del Vecchio, Diane	Chief Operating Officer	\$ 137,425.60	2%	\$ 3,425.42
• Gleason, Judith	Nurse	\$ 59,196.80	10%	\$ 5,919.80
• Guardado, Kate	Medical Assistant	\$ 35,588.80	23%	\$ 8,008.84
• Logan, Kristin	Nurse Practitioner	\$ 108,929.60	10%	\$ 10,860.01
• Martinez, Johana	Patient Intake	\$ 33,300.80	12%	\$ 4,161.70
• Muir, Gavin	Chief Medical Officer	\$ 286,000.00	2%	\$ 7,128.99
• Reitchel, Dorice	Certified Nurse Midwife	\$ 123,302.40	20%	\$ 24,587.04
• Galicia, Zuheiddy	Patient Intake/Front Desk	\$ 31,616.00	8%	\$ 2,371.93
• Smith, Shari	Nurse	\$ 58,219.20	10%	\$ 5,909.25
• Nadeau, Alisha	Director of Wellness & Specialty Services	\$ 91,665.60	3%	\$ 2,359.79
• Martinez, Marleni	Patient Intake/Front Desk	\$ 28,078.96	8%	\$ 2,216.76
• Centeno, Yamilis	Patient Intake/Front Desk	\$ 28,078.96	8%	\$ 2,216.76
Total				\$ 87,037.37

**New Hampshire Department of Health and Human Services
Family Planning Services**



**State of New Hampshire
Department of Health and Human Services
Amendment #4 to the Family Planning Services Contract**

This 4th Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Concord Hospital, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 250 Pleasant Street, Concord, NH 03301.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017 (Item #21A), as amended on August 14, 2018, as amended on June 26, 2019 (Late Item #A), and as amended on December 18, 2019 (Item # 16) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$517,743.
2. Modify Exhibit B, Amendment #3 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2, Exhibit B-3, Exhibit B-4, Exhibit B-5 Budget Amendment #4, Exhibit B-6 Budget Amendment #3, and Exhibit B-7 Budget Amendment #3.
3. Modify Exhibit B-5, Amendment #3 Budget Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-5, Amendment #4 Budget Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Family Planning Services



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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

State of New Hampshire
Department of Health and Human Services

Date

6/24/2020

Name:

Title:

[Signature]

Ann Landry

Assoc. Comm

Concord Hospital, Inc.

Date

6/24/2020

Name:

Title:

[Signature]

Robert P. Steigmeyer

President and CEO



OFFICE OF THE ATTORNEY GENERAL

Page 3 of 3

<p style="text-align: center;">New Hampshire Department of Health and Human Services COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD</p> <p>Contractor name: Concord Hospital Family Health Center</p> <p>Budget Request for: Family Planning</p> <p>Budget Period: July 1, 2020 - June 30, 2021</p>											
Line Item	Amount	Direct	Indirect	Total	Amount	Direct	Indirect	Total	Amount	Direct	Indirect
1. Total Salary/Wages	\$ 381,067.00	\$ 381,067.00	\$ 50,114.00	\$ 431,181.00	\$ 295,570.00	\$ 295,570.00	\$ 38,141.00	\$ 333,711.00	\$ 95,517.00	\$ 95,517.00	\$ 0.00
2. Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Monitoring/Communications	\$ 547.00	\$ 547.00	\$ -	\$ 547.00	\$ -	\$ -	\$ -	\$ -	\$ 547.00	\$ 547.00	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 381,614.00	\$ 381,614.00	\$ 50,114.00	\$ 431,728.00	\$ 295,570.00	\$ 295,570.00	\$ 38,141.00	\$ 333,711.00	\$ 96,064.00	\$ 96,064.00	\$ 0.00
Indirect As A Percent of Direct 13.1%											

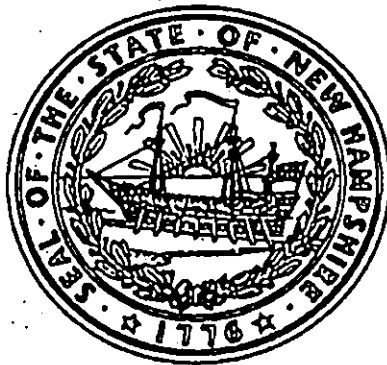
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that CONCORD HOSPITAL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 29, 1985. 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: 74948

Certificate Number: 0004488032



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. 2019.

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

William M. Gardner
Secretary of State

CERTIFICATE

I, William Chapman, Secretary of Concord Hospital, Inc. do hereby certify:

- 1) I maintain and have custody of and am familiar with the seal and minute books of the corporation;
- 2) I am authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificates;
- 3) The following is a true and complete copy of the resolution adopted by the board of trustees of the corporation at a meeting of that board on March 21, 2005 which meeting was held in accordance with the law of the state of incorporation and the bylaws of the corporation:

The motion was made, seconded and the Board unanimously voted that the powers and duties of the President shall include the execution of all contracts and other legal documents on behalf of the corporation, unless some other person is specifically so designated by the Board, by law, or pursuant to the administrative policy addressing contract and expenditure approval levels.

- 4) the foregoing resolution is in full force and effect, unamended, as of the date hereof; and
- 5) the following persons lawfully occupy the offices indicated below:

Robert P. Steigmeyer, President
Scott W. Sloane, Chief Financial Officer

IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary of the Corporation this 26th day of June, 2020.

(Corporate seal)

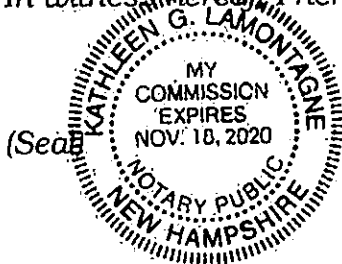
William Chapman
Secretary

State of:

County of:

On this, the 26th day of June, 2020, before me a notary public, the undersigned officer, personally appeared William Chapman, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he/she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.



Kathleen G. Lamontagne
Notary Public

My Commission expires: 11-18-2020



CAPIREG-01

RDURGIN

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/3/2019

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 License # 1780862
HUB International New England
100 Central Street, Suite 201
Holliston, MA 01746

CONTACT Rita Durgin

NAME:

PHONE
(A/C, No, Ext):FAX
(A/C, No):E-MAIL
ADDRESS: rita.durgin@hubinternational.com

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Safety National Casualty Corporation

15105

INSURER B:

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED

Capital Region Healthcare Corporation
Concord Hospital Inc
250 Pleasant Street
Concord, NH 03301

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	SUBROGATION	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						EACH OCCURRENCE \$
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
							GENERAL AGGREGATE \$
							PRODUCTS - COMPOP AGG \$
							\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> OWNED AUTOS ONLY	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS ONLY	<input type="checkbox"/> NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB	<input type="checkbox"/> OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE					AGGREGATE \$
	DED	RETENTION \$					\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N		SP4061435	10/1/2019	10/1/2020	X PER STATUTE OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N	N/A				E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						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)
Evidence of Insurance

CERTIFICATE HOLDER

NH DHHS
Street 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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/08/2020

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

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

PRODUCER MARSH USA, INC. 99 HIGH STREET BOSTON, MA 02110 Attn: Boston.cartrequest@Marsh.com	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:	FAX (A/C, No):
CN107277064-CHS-gener-20-21	INSURER(S) AFFORDING COVERAGE	
INSURED CAPITAL REGION HEALTHCARE CORPORATION & CONCORD HOSPITAL, INC. ATTN: KATHY LAMONTAGNE, ADMINISTRATION 250 PLEASANT STREET CONCORD, NH 03301	INSURER A: Granite Shield Insurance Exchange	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** NYC-010805475-01 **REVISION NUMBER:** 3

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	ADOL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			GSIE-PRIM-2020-101	01/01/2020	01/01/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 12,000,000 PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	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				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			GSIE-PRIM-2020-101	01/01/2020	01/01/2021	SEE ABOVE

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
GENERAL LIABILITY AND PROFESSIONAL LIABILITY SHARE A COMBINED LIMIT OF 2,000,000/12,000,000. HOSPITAL PROFESSIONAL LIABILITY RETRO ACTIVE DATE 06/24/1985. EACH OCCURRENCE AND AGGREGATE LIMITS ARE SHARED AMONGST THE GRANITE SHIELD EXCHANGE HOSPITALS.

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 of Marsh USA Inc. Elizabeth Stapleton
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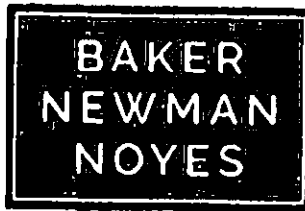
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Concord Hospital Mission Statement

Concord Hospital is a charitable organization
which exists to meet the health needs of individuals
within the communities it serves.

It is the established policy of Concord Hospital to provide services on the sole basis of the medical necessity of such services as determined by the medical staff without reference to race, color, ethnicity, national origin, sexual orientation, marital status, religion, age, gender, disability, or inability to pay for such services.

Approved by Board of Trustees 10-21-02; Reaffirmed by Board 11-23-03, 11-15-04, 11-21-05, 11-20-06, 11-19-07, 11-17-08, 11-16-09, 10-18-10, 9-19-11, 9-24-12, 9-23-13, 9-22-14



**Concord Hospital, Inc.
and Subsidiaries**

**Audited Consolidated Financial Statements
and Additional Information**

*Years Ended September 30, 2018 and 2017
With Independent Auditors' Report*

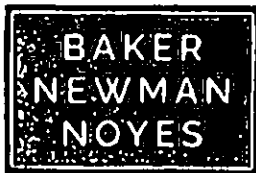
CONCORD HOSPITAL, INC. AND SUBSIDIARIES

Audited Consolidated Financial Statements and Additional Information

Years Ended September 30, 2018 and 2017

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Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnnnpa.com

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Concord Hospital, Inc.

We have audited the accompanying consolidated financial statements of Concord Hospital, Inc. and Subsidiaries (the System), which comprise the consolidated balance sheets as of September 30, 2018 and 2017, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the System as of September 30, 2018 and 2017, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Baker Newman & Noyes LLC

Manchester, New Hampshire
December 5, 2018

CONCORD HOSPITAL, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

September 30, 2018 and 2017

ASSETS (In thousands)

	<u>2018</u>	<u>2017</u>
Current assets:		
Cash and cash equivalents	\$ 4,691	\$ 3,799
Short-term investments	30,553	7,552
Accounts receivable, less allowance for doubtful accounts of \$15,037 in 2018 and \$11,234 in 2017	70,261	51,344
Due from affiliates	659	634
Supplies	2,079	1,777
Prepaid expenses and other current assets	<u>5,262</u>	<u>5,855</u>
Total current assets	113,505	70,961
Assets whose use is limited or restricted:		
Board designated	297,243	290,686
Funds held by trustee for workers' compensation reserves, self-insurance escrows and construction funds	55,978	16,515
Donor-restricted funds and restricted grants	<u>40,431</u>	<u>40,350</u>
Total assets whose use is limited or restricted	393,652	347,551
Other noncurrent assets:		
Due from affiliates, net of current portion	768	1,223
Other assets	<u>13,344</u>	<u>15,052</u>
Total other noncurrent assets	14,112	16,275
Property and equipment:		
Land and land improvements	6,942	6,426
Buildings	195,301	190,585
Equipment	292,694	246,586
Construction in progress	<u>7,044</u>	<u>38,725</u>
	501,981	482,322
Less accumulated depreciation	<u>(332,923)</u>	<u>(305,312)</u>
Net property and equipment	<u>169,058</u>	<u>177,010</u>
	<u>\$ 690,322</u>	<u>\$ 611,797</u>

LIABILITIES AND NET ASSETS

(In thousands)

	2018	2017
Current liabilities:		
Short-term notes payable	\$ —	\$ 15
Accounts payable and accrued expenses	36,190	39,611
Accrued compensation and related expenses	26,646	25,580
Accrual for estimated third-party payor settlements	35,378	27,382
Current portion of long-term debt	<u>9,061</u>	<u>8,822</u>
Total current liabilities	107,275	101,410
Long-term debt, net of current portion	128,463	76,501
Accrued pension and other long-term liabilities	<u>48,302</u>	<u>60,536</u>
Total liabilities	284,040	238,447
Net assets:		
Unrestricted	368,060	335,148
Temporarily restricted	17,580	17,800
Permanently restricted	<u>20,647</u>	<u>20,402</u>
Total net assets	406,287	373,350

\$ 690,327 **\$ 611,797**

See accompanying notes.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS

Years Ended September 30, 2018 and 2017
(In thousands)

	<u>2018</u>	<u>2017</u>
Unrestricted revenue and other support:		
Net patient service revenue, net of contractual allowances and discounts	\$492,647	\$468,347
Provision for doubtful accounts	<u>(29,329)</u>	<u>(20,018)</u>
Net patient service revenue less provision for doubtful accounts	463,318	448,329
Other revenue	20,496	19,350
Disproportionate share revenue	14,327	12,717
Net assets released from restrictions for operations	<u>2,112</u>	<u>1,191</u>
Total unrestricted revenue and other support	500,253	481,587
Operating expenses:		
Salaries and wages	233,356	220,255
Employee benefits	52,130	51,723
Supplies and other	98,713	95,948
Purchased services	43,352	32,373
Professional fees	6,531	5,222
Depreciation and amortization	27,574	24,378
Medicaid enhancement tax	20,975	20,311
Interest expense	<u>4,872</u>	<u>2,918</u>
Total operating expenses	<u>487,504</u>	<u>453,128</u>
Income from operations	12,749	28,459
Nonoperating income:		
Unrestricted gifts and bequests	317	1,619
Investment income and other	12,878	10,476
Net periodic benefits cost, other than service cost	<u>(2,880)</u>	<u>(5,166)</u>
Total nonoperating income	<u>10,315</u>	<u>6,929</u>
Excess of revenues and nonoperating income over expenses	<u>\$ 21,064</u>	<u>\$ 35,388</u>

See accompanying notes.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS

Years Ended September 30, 2018 and 2017
(In thousands)

	2018	2017
Unrestricted net assets:		
Excess of revenues and nonoperating income over expenses	\$ 23,064	\$ 35,388
Net unrealized gains on investments	1,805	23,122
Net transfers (to) from affiliates	(35)	498
Net assets released from restrictions used for purchases of property and equipment	479	108
Pension adjustment	<u>7,599</u>	<u>13,098</u>
Increase in unrestricted net assets	32,912	72,214
Temporarily restricted net assets:		
Restricted contributions and pledges	1,357	1,423
Restricted investment income	1,078	682
Contributions to affiliates and other community organizations	(222)	(163)
Net unrealized gains on investments	158	1,864
Net assets released from restrictions for operations	(2,112)	(1,191)
Net assets released from restrictions used for purchases of property and equipment	<u>(479)</u>	<u>(108)</u>
(Decrease) increase in temporarily restricted net assets	(220)	2,507
Permanently restricted net assets:		
Restricted contributions and pledges	197	126
Unrealized gains on trusts administered by others	<u>48</u>	<u>395</u>
Increase in permanently restricted net assets	<u>245</u>	<u>521</u>
Increase in net assets	32,937	75,242
Net assets, beginning of year	<u>373,350</u>	<u>298,108</u>
Net assets, end of year	<u>\$406,287</u>	<u>\$373,350</u>

See accompanying notes.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended September 30, 2018 and 2017

(In thousands)

	2018	2017
Cash flows from operating activities:		
Increase in net assets	\$ 32,937	\$ 75,242
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Restricted contributions and pledges	(1,554)	(1,549)
Depreciation and amortization	27,574	24,378
Net realized and unrealized gains on investments	(12,762)	(29,975)
Bond premium and issuance cost amortization	(317)	(75)
Provision for doubtful accounts	29,329	20,018
Equity in earnings of affiliates, net	(5,539)	(5,812)
(Gain) loss on disposal of property and equipment	(84)	202
Pension adjustment	(7,599)	(13,098)
Changes in operating assets and liabilities:		
Accounts receivable	(48,246)	(18,669)
Supplies, prepaid expenses and other current assets	291	(1,610)
Other assets	2,495	(3,702)
Due from affiliates	430	28
Accounts payable and accrued expenses	7,497	(1,411)
Accrued compensation and related expenses	1,066	2,750
Accrual for estimated third-party payor settlements	7,996	4,923
Accrued pension and other long-term liabilities	(4,635)	(25,624)
Net cash provided by operating activities	28,879	26,016
Cash flows from investing activities:		
Increase in property and equipment, net	(30,456)	(34,132)
Purchases of investments	(87,949)	(66,306)
Proceeds from sales of investments	31,793	72,671
Equity distributions from affiliates	4,752	6,310
Net cash used by investing activities	(81,860)	(21,457)
Cash flows from financing activities:		
Payments on long-term debt	(8,816)	(8,571)
Proceeds from issuance of long-term debt	62,004	-
Bond issuance costs	(670)	-
Change in short-term notes payable	(15)	(444)
Restricted contributions and pledges	1,370	1,700
Net cash provided (used) by financing activities	53,873	(7,315)
Net increase (decrease) in cash and cash equivalents	892	(2,756)
Cash and cash equivalents at beginning of year	3,799	6,555
Cash and cash equivalents at end of year	\$ 4,691	\$ 3,799

Supplemental disclosure:

At September 30, 2017, amounts totaling \$10,918 related to the purchase of property and equipment were included in accounts payable and accrued expenses.

See accompanying notes.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies

Organization

Concord Hospital, Inc., (the Hospital) located in Concord, New Hampshire, is a not-for-profit acute care hospital. The Hospital provides inpatient, outpatient, emergency care and physician services for residents within its geographic region. Admitting physicians are primarily practitioners in the local area. The Hospital is controlled by Capital Region Health Care Corporation (CRHC).

In 1985, the then Concord Hospital underwent a corporate reorganization in which it was renamed and became CRHC. At the same time, the Hospital was formed as a new entity. All assets and liabilities of the former hospital, now CRHC, with the exception of its endowments and restricted funds, were conveyed to the new entity. The endowments were held by CRHC for the benefit of the Hospital, which is the true party in interest. Effective October 1, 1999, CRHC transferred these funds to the Hospital.

In March 2009, the Hospital created The Concord Hospital Trust (the Trust), a separately incorporated, not-for-profit organization to serve as the Hospital's philanthropic arm. In establishing the Trust, the Hospital transferred philanthropic permanent and temporarily restricted funds, including board designated funds, endowments, indigent care funds and specific purpose funds, to the newly formed organization together with the stewardship responsibility to direct monies available to support the Hospital's charitable mission and reflect the specific intentions of the donors who made these gifts. Concord Hospital and the Trust constitute the Obligated Group at September 30, 2018 and 2017 to certain debt described in Note 6.

Subsidiaries of the Hospital include:

Capital Region Health Care Development Corporation (CRHCDC) is a not-for-profit real estate corporation that owns and operates medical office buildings and other properties.

Capital Region Health Ventures Corporation (CRHVC) is a not-for-profit corporation that engages in health care delivery partnerships and joint ventures. It operates ambulatory surgery and diagnostic facilities independently and in cooperation with other entities.

The Hospital, its subsidiaries and the Trust are collectively referred to as the System. The consolidated financial statements include the accounts of the Hospital, the Trust, CRHCDC and CRHVC. All significant intercompany balances and transactions have been eliminated in consolidation.

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 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.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Concentration of Credit Risk

Financial instruments which subject the Hospital to credit risk consist primarily of cash equivalents, accounts receivable and investments. The risk with respect to cash equivalents is minimized by the Hospital's policy of investing in financial instruments with short-term maturities issued by highly rated financial institutions. The Hospital's accounts receivable are primarily due from third-party payors and amounts are presented net of expected contractual allowances and uncollectible amounts, including estimated uncollectible amounts from uninsured patients. The Hospital's investment portfolio consists of diversified investments, which are subject to market risk. The Hospital's investment in one fund, the Vanguard Institutional Index Fund, exceeded 10% of total Hospital investments as of September 30, 2018 and 2017.

Cash and Cash Equivalents

Cash and cash equivalents include money market funds with original maturities of three months or less, excluding assets whose use is limited or restricted.

The Hospital maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Hospital has not experienced any losses on such accounts.

Supplies

Supplies are carried at the lower of cost, determined on a weighted-average method, or net realizable value.

Assets Whose Use is Limited or Restricted

Assets whose use is limited or restricted include assets held by trustees under workers' compensation reserves and self-insurance escrows, designated assets set aside by the Board of Trustees, over which the Board retains control and may, at its discretion, subsequently use for other purposes, and donor-restricted investments.

Investments and Investment Income

Investments are carried at fair value in the accompanying consolidated balance sheets. Investment income (including realized gains and losses on investments, interest and dividends) is included in the excess of revenues and nonoperating income over expenses unless the income is restricted by donor or law. Gains and losses on investments are computed on a specific identification basis. Unrealized gains and losses on investments are excluded from the excess of revenues and nonoperating income over expenses unless the investments are classified as trading securities or losses are considered other-than-temporary. Periodically, management reviews investments for which the market value has fallen significantly below cost and recognizes impairment losses where they believe the declines are other-than-temporary.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Beneficial Interest in Perpetual Trusts

The System has an irrevocable right to receive income earned on certain trust assets established for its benefit. Distributions received by the System are unrestricted. The System's interest in the fair value of the trust assets is included in assets whose use is limited and as permanently restricted net assets. Changes in the fair value of beneficial trust assets are reported as increases or decreases to permanently restricted net assets.

Investment Policies

The System's investment policies provide guidance for the prudent and skillful management of invested assets with the objective of preserving capital and maximizing returns. The invested assets include endowment, specific purpose and board designated (unrestricted) funds.

Endowment funds are identified as permanent in nature, intended to provide support for current or future operations and other purposes identified by the donor. These funds are managed with disciplined longer-term investment objectives and strategies designed to accommodate relevant, reasonable, or probable events.

Temporarily restricted funds are temporary in nature, restricted as to time or purpose as identified by the donor or grantor. These funds have various intermediate/long-term time horizons associated with specific identified spending objectives.

Board designated funds have various intermediate/long-term time horizons associated with specific spending objectives as determined by the Board of Trustees.

Management of these assets is designed to increase, with minimum risk, the inflation-adjusted principal and income of the endowment funds over the long term. The System targets a diversified asset allocation that places emphasis on achieving its long-term return objectives within prudent risk constraints.

Spending Policy for Appropriation of Assets for Expenditure

In accordance with the *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), the System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

Spending policies may be adopted by the System, from time to time, to provide a stream of funding for the support of key programs. The spending policies are structured in a manner to ensure that the purchasing power of the assets is maintained while providing the desired level of annual funding to the programs. The System has a current spending policy on various funds currently equivalent to 5% of twelve-quarter moving average of the funds' total market value.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Accounts Receivable and the Allowance for Doubtful Accounts

Accounts receivable are reduced by an allowance for doubtful accounts. In evaluating the collectibility of accounts receivable, the System analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for doubtful accounts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the System analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for doubtful accounts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely). For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the System records a provision for doubtful accounts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

The System's allowance for doubtful accounts for self-pay patients represented 82% and 71% of self-pay accounts receivable at September 30, 2018 and 2017, respectively. The total provision for the allowance for doubtful accounts was \$29,329 and \$20,018 for the years ended September 30, 2018 and 2017, respectively. The System also allocates a portion of the allowance and provision for doubtful accounts to charity care, which is not recorded as revenue. The System's self-pay bad debt writeoffs increased \$6,643, from \$20,787 in 2017 to \$27,430 in 2018. A substantial portion of the increase in self-pay bad debt write-offs is attributed to the System's provision for certain accounts in 2017 that were not formally written off until 2018.

Property and Equipment

Property and equipment is stated at cost at time of purchase, or at fair value at time of donation for assets contributed, less any reductions in carrying value for impairment and less accumulated depreciation. The System's policy is to capitalize expenditures for major improvements and charge maintenance and repairs currently for expenditures which do not extend the lives of the related assets. Depreciation is computed using the straight-line method in a manner intended to amortize the cost of the related assets over their estimated useful lives. For the years ended September 30, 2018 and 2017, depreciation expense was \$27,574 and \$24,378, respectively.

The System has also capitalized certain costs associated with property and equipment not yet in service. Construction in progress includes amounts incurred related to major construction projects, other renovations, and other capital equipment purchased but not yet placed in service. During 2018 and 2017, the Hospital capitalized \$167 and \$509, respectively, of interest expense relating to various construction projects. At September 30, 2018, the Hospital has outstanding construction commitments totaling approximately \$11.9 million for a new medical office building. Construction commenced in the Summer of 2018.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Gifts of long-lived assets such as land, buildings or equipment are reported as unrestricted support, and are excluded from the excess of revenues and nonoperating income over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets, are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Federal Grant Revenue and Expenditures

Revenues and expenses under federal grant programs are recognized as the grant expenditures are incurred.

Bond Issuance Costs/Original Issue Discount or Premium

Bond issuance costs incurred to obtain financing for construction and renovation projects and the original issue discount or premium are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the respective bonds. The original issue discount or premium and bond issuance costs are presented as a component of bonds payable.

Charity Care

The System provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates (Note 11). Because the System does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The System uses an industry standard approach in calculating the costs associated with providing charity care. Funds received from gifts and grants to subsidize charity services provided for the years ended September 30, 2018 and 2017 were approximately \$452 and \$278, respectively.

Temporarily and Permanently Restricted Net Assets

Gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of donated assets. Temporarily restricted net assets are those whose use has been limited by donors to a specific time period or purpose. When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified as unrestricted net assets and reported as either net assets released from restrictions for operations (for noncapital related items) or as net assets released from restrictions used for purchases of property and equipment (capital related items). Permanently restricted net assets have been restricted by donors to be maintained in perpetuity.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying consolidated financial statements.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Net Patient Service Revenue

The System has agreements with third-party payors that provide for payments to the System at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, per diem payments and fee schedules. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, 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 adjusted in future periods as final settlements are determined. Changes in these estimates are reflected in the financial statements in the year in which they occur. For the years ended September 30, 2018 and 2017, net patient service revenue in the accompanying consolidated statements of operations increased by approximately \$2,900 and \$1,300, respectively, due to actual settlements and changes in assumptions underlying estimated future third-party settlements.

Revenues from the Medicare and Medicaid programs accounted for approximately 34% and 5% and 32% and 5% of the Hospital's net patient service revenue for the years ended September 30, 2018 and 2017, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation.

The Hospital recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients, the Hospital provides a discount approximately equal to that of its largest private insurance payors. On the basis of historical experience, a significant portion of the Hospital's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Hospital records a significant provision for doubtful accounts related to uninsured patients in the period the services are provided.

Donor-Restricted Gifts

Unconditional promises to give cash and other assets to the System are reported at fair value at the date the promise is received. Conditional promises to give and intentions to give are reported at fair value at the date the condition is met. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of donated assets.

Excess of Revenues and Nonoperating Income Over Expenses

The System has deemed all activities as ongoing, major or central to the provision of health care services and, accordingly, they are reported as operating revenue and expenses, except for unrestricted contributions and pledges, the related philanthropy expenses and investment income which are recorded as nonoperating income.

The consolidated statements of operations also include excess of revenues and nonoperating income over expenses. Changes in unrestricted net assets which are excluded from excess of revenues and nonoperating income over expenses, consistent with industry practice, include the change in net unrealized gains and losses on investments other than trading securities or losses considered other than temporary, permanent transfers of assets to and from affiliates for other than goods and services, pension liability adjustments and contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets).

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Estimated Workers' Compensation and Health Care Claims

The provision for estimated workers' compensation and health care claims includes estimates of the ultimate costs for both reported claims and claims incurred but not reported.

Income Taxes

The Hospital, CRHCDC, CRHVC, and the Trust are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code, and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Management evaluated the System's tax positions and concluded the System has maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements.

Advertising Costs

The System expenses advertising costs as incurred, and such costs totaled approximately \$201 and \$217 for the years ended September 30, 2018 and 2017, respectively.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued ASU No. 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09), which requires revenue to be recognized when promised goods or services are transferred to customers in amounts that reflect the consideration to which the System expects to be entitled in exchange for those goods and services. ASU 2014-09 will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective. ASU 2014-09 is effective for the System on October 1, 2019. ASU 2014-09 permits the use of either the retrospective or cumulative effect transition method. The System is evaluating the impact that ASU 2014-09 will have on its consolidated financial statements and related disclosures.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)* (ASU 2016-02). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. ASU 2016-02 is effective for the System on October 1, 2020, with early adoption permitted. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements. The modified retrospective approach would not require any transition accounting for leases that expired before the earliest comparative period presented. Lessees may not apply a full retrospective transition approach. The System is currently evaluating the impact of the pending adoption of ASU 2016-02 on the System's consolidated financial statements.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

In August 2016, the FASB issued ASU No. 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities (Topic 958)* (ASU 2016-14). Under ASU 2016-14, the existing three-category classification of net assets (i.e., unrestricted, temporarily restricted and permanently restricted) will be replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions". ASU 2016-14 also enhances certain disclosures regarding board designations, donor restrictions and qualitative information regarding management of liquid resources. In addition to reporting expenses by functional classifications, ASU 2016-14 will also require the financial statements to provide information about expenses by their nature, along with enhanced disclosures about the methods used to allocate costs among program and support functions. ASU 2016-14 is effective for the System's fiscal year ending September 30, 2019, with early adoption permitted. The System is currently evaluating the impact of the pending adoption of ASU 2016-14 on the System's consolidated financial statements.

In November 2016, the FASB issued ASU No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the FASB Emerging Issues Task Force)* (ASU 2016-18), which provides guidance on the presentation of restricted cash or restricted cash equivalents in the statement of cash flows. ASU 2016-18 will be effective for the System's fiscal year ended September 30, 2020, and early adoption is permitted. ASU 2016-18 must be applied using a retrospective transition method. The System is currently evaluating the impact of the adoption of this guidance on its consolidated financial statements.

In March 2017, the FASB issued ASU No. 2017-07, *Compensation — Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost* (ASU 2017-07). ASU 2017-07 will require that an employer report the service cost component of net periodic pension cost in the same line item as other compensation costs arising from services rendered by employees during the period. The other components of net periodic pension cost are required to be presented in the income statement separately and outside a subtotal of income from operations, if one is presented. ASU 2017-07 is effective for the System on October 1, 2019, with early adoption permitted. The System adopted ASU 2017-07 during the year ended September 30, 2018, which resulted in a reclassification of \$5,166 of net periodic benefits costs, excluding service costs, from operating expenses to nonoperating expenses for the year ended September 30, 2017.

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018-08). Due to diversity in practice, ASU 2018-08 clarifies the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. ASU 2018-08 is effective for the System on October 1, 2019, with early adoption permitted. The System is currently evaluating the impact that ASU 2018-08 will have on its consolidated financial statements.

Reclassifications

Certain 2017 amounts have been reclassified to permit comparison with the 2018 consolidated financial statements presentation format.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Subsequent Events

Management of the System evaluated events occurring between the end of the System's fiscal year and December 5, 2018, the date the consolidated financial statements were available to be issued.

2. Transactions With Affiliates

The System provides funds to CRHC and its affiliates which are used for a variety of purposes. The System records the transfer of funds to CRHC and the other affiliates as either receivables or directly against net assets, depending on the intended use and repayment requirements of the funds. Generally, funds transferred for start-up costs of new ventures or capital related expenditures are recorded as charges against net assets. For the years ended September 30, 2018 and 2017, transfers made to CRHC were \$(157) and \$(114), respectively, and transfers received from Capital Region Health Services Corporation (CRHSC) were \$122 and \$612, respectively.

A brief description of affiliated entities is as follows:

- CRHSC is a for-profit provider of health care services, including an eye surgery center and assisted living facility.
- Concord Regional Visiting Nurse Association, Inc. and Subsidiary (CRVNA) provides home health care services.
- Riverbend, Inc. provides behavioral health services.

Amounts due the System, primarily from joint ventures, totaled \$1,427 and \$1,857 at September 30, 2018 and 2017, respectively. Amounts have been classified as current or long-term depending on the intentions of the parties involved. Beginning in 1999, the Hospital began charging interest on a portion of the receivables (\$759 and \$810 at September 30, 2018 and 2017, respectively) with principal and interest (6.75% at September 30, 2018) payments due monthly. Interest income amounted to \$58 and \$52 for the years ended September 30, 2018 and 2017, respectively.

Contributions to affiliates and other community organizations from temporarily restricted net assets were \$222 and \$163 in 2018 and 2017, respectively.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

3. Investments and Assets Whose Use is Limited or Restricted

Short-term investments totaling \$30,553 and \$7,552 at September 30, 2018 and 2017, respectively, are comprised primarily of cash and cash equivalents. Assets whose use is limited or restricted are carried at fair value and consist of the following at September 30:

	<u>2018</u>	<u>2017</u>
Board designated funds:		
Cash and cash equivalents	\$ 6,651	\$ 3,582
Fixed income securities	22,555	22,805
Marketable equity and other securities	248,760	243,906
Inflation-protected securities	<u>19,277</u>	<u>20,393</u>
	297,243	290,686
Held by trustee for workers' compensation reserves:		
Fixed income securities	2,937	4,120
Self-insurance escrows and construction funds:		
Cash and cash equivalents	10,912	1,740
Fixed income securities	33,593	2,209
Marketable equity securities	<u>8,536</u>	<u>8,446</u>
	53,041	12,395
Donor-restricted funds and restricted grants:		
Cash and cash equivalents	5,459	5,937
Fixed income securities	1,832	1,848
Marketable equity securities	20,200	19,769
Inflation-protected securities	1,565	1,654
Trust funds administered by others	11,051	11,002
Other	<u>324</u>	<u>140</u>
	<u>40,431</u>	<u>40,350</u>
	<u>\$393,652</u>	<u>\$347,551</u>

Included in marketable equity and other securities above are \$172,826 and \$173,052 at September 30, 2018 and 2017, respectively, in so called alternative investments and collective trust funds. See also Note 14.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

3. Investments and Assets Whose Use Is Limited or Restricted (Continued)

Investment income, net realized gains and losses and net unrealized gains and losses on assets whose use is limited or restricted, cash and cash equivalents, and other investments are as follows at September 30:

	<u>2018</u>	<u>2017</u>
Unrestricted net assets:		
Interest and dividends	\$ 4,344	\$ 4,466
Investment income from trust funds administered by others	541	494
Net realized gains on sales of investments	<u>9,996</u>	<u>4,255</u>
	14,881	9,215
Restricted net assets:		
Interest and dividends	323	343
Net realized gains on sales of investments	<u>755</u>	<u>339</u>
	<u>1,078</u>	<u>682</u>
	<u>\$ 15,959</u>	<u>\$ 9,897</u>
Net unrealized gains on investments:		
Unrestricted net assets	\$ 1,805	\$ 23,122
Temporarily restricted net assets	158	1,864
Permanently restricted net assets	<u>48</u>	<u>395</u>
	<u>\$ 2,011</u>	<u>\$ 25,381</u>

In compliance with the System's spending policy, portions of investment income and related fees are recognized in other operating revenue on the accompanying consolidated statements of operations. Investment income reflected in other operating revenue was \$1,779 and \$1,655 in 2018 and 2017, respectively.

Investment management fees expensed and reflected in nonoperating income were \$917 and \$851 for the years ended September 30, 2018 and 2017, respectively.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

3. Investments and Assets Whose Use is Limited or Restricted (Continued)

The following summarizes the Hospital's gross unrealized losses and fair values, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position at September 30, 2018 and 2017:

	<u>Less Than 12 Months</u>		<u>12 Months or Longer</u>		<u>Total</u>	
	<u>Fair Value</u>	<u>Unrealized Losses</u>	<u>Fair Value</u>	<u>Unrealized Losses</u>	<u>Fair Value</u>	<u>Unrealized Losses</u>
2018						
Marketable equity securities	\$ 1,743	\$ (234)	\$46,828	\$ (9,261)	\$48,571	\$ (9,495)
Fund-of-funds	27,194	(917)	—	—	27,194	(917)
Collective trust funds	—	—	14,062	(897)	14,062	(897)
	<u>\$28,937</u>	<u>\$ (1,151)</u>	<u>\$60,890</u>	<u>\$ (10,158)</u>	<u>\$89,827</u>	<u>\$ (11,309)</u>
2017						
Marketable equity securities	\$36,725	\$ (740)	\$13,064	\$ (6,119)	\$49,789	\$ (6,859)
Fund-of-funds	22,720	(332)	—	—	22,720	(332)
Collective trust funds	<u>5,906</u>	<u>(94)</u>	<u>—</u>	<u>—</u>	<u>5,906</u>	<u>(94)</u>
	<u>\$65,351</u>	<u>\$ (1,166)</u>	<u>\$13,064</u>	<u>\$ (6,119)</u>	<u>\$78,415</u>	<u>\$ (7,285)</u>

In evaluating whether investments have suffered an other-than-temporary decline, based on input from outside investment advisors, management evaluated the amount of the decline compared to cost, the length of time and extent to which fair value has been less than cost, the underlying creditworthiness of the issuer, the fair values exhibited during the year, estimated future fair values and the System's intent and ability to hold the security until a recovery in fair value or maturity. Based on evaluations of the underlying issuers' financial condition, current trends and economic conditions, management believes there are no securities that have suffered an other-than-temporary decline in value at September 30, 2018 and 2017.

4. Defined Benefit Pension Plan

The System has a noncontributory defined benefit pension plan (the Plan), covering all eligible employees of the System and subsidiaries. The Plan provides benefits based on an employee's years of service, age and the employee's compensation over those years. The System's funding policy is to contribute annually the amount needed to meet or exceed actuarially determined minimum funding requirements of the *Employee Retirement Income Security Act of 1974* (ERISA).

The System accounts for its defined benefit pension plan under ASC 715, *Compensation Retirement Benefits*. This Statement requires entities to recognize an asset or liability for the overfunded or underfunded status of their benefit plans in their financial statements.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

4. Defined Benefit Pension Plan (Continued)

The following table summarizes the Plan's funded status at September 30, 2018 and 2017:

	2018	2017
Funded status:		
Fair value of plan assets	\$ 235,752	\$ 233,739
Projected benefit obligation	<u>(267,072)</u>	<u>(277,075)</u>
	<u>\$ (31,320)</u>	<u>\$ (43,336)</u>
Activities for the year consist of:		
Benefit payments and administrative expenses paid	\$ 26,584	\$ 16,256
Net periodic benefit cost	11,582	14,283

The table below presents details about the System's defined benefit pension plan, including its funded status, components of net periodic benefit cost, and certain assumptions used in determining the funded status and cost:

	2018	2017
Change in benefit obligation:		
Projected benefit obligation at beginning of year	\$277,075	\$270,534
Service cost	8,702	9,138
Interest cost	11,991	10,662
Actuarial (gain) loss	(5,612)	1,047
Benefit payments and administrative expenses paid	(26,584)	(16,256)
Other adjustments to benefit cost	<u>1,500</u>	<u>1,950</u>
Projected benefit obligation at end of year	<u>\$267,072</u>	<u>\$277,075</u>
Change in plan assets:		
Fair value of plan assets at beginning of year	\$233,739	\$185,404
Actual return on plan assets	12,597	21,591
Employer contributions	16,000	43,000
Benefit payments and administrative expenses	<u>(26,584)</u>	<u>(16,256)</u>
Fair value of plan assets at end of year	<u>\$235,752</u>	<u>\$233,739</u>
Funded status and amount recognized in noncurrent liabilities at September 30	<u>\$ (31,320)</u>	<u>\$ (43,336)</u>

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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4. Defined Benefit Pension Plan (Continued)

Amounts recognized as a change in unrestricted net assets during the years ended September 30, 2018 and 2017 consist of:

	<u>2018</u>	<u>2017</u>
Net actuarial loss (gain)	\$ 121	\$ (4,917)
Net amortized loss	(7,996)	(8,457)
Prior service credit amortization	<u>276</u>	<u>276</u>
Total amount recognized	<u>\$ (7,599)</u>	<u>\$ (13,098)</u>

Pension Plan Assets

The fair values of the System's pension plan assets as of September 30, 2018 and 2017, by asset category are as follows (see Note 14 for level definitions). In accordance with ASU 2015-07, certain investments that are measured using the net value per share practical expedient have not been classified in the fair value hierarchy.

	<u>2018</u> <u>Level 1</u>	<u>2017</u> <u>Level 1</u>
Short-term investments:		
Money market funds	\$ 31,447	\$ 41,294
Equity securities:		
Common stocks	10,188	9,575
Mutual funds – international	7,923	8,214
Mutual funds – domestic	49,090	45,874
Mutual funds – natural resources	4,478	5,061
Mutual funds – inflation hedge	8,325	8,303
Fixed income securities:		
Mutual funds – REIT	890	415
Mutual funds – fixed income	<u>15,522</u>	<u>15,670</u>
	127,863	134,406
Funds measured at net asset value:		
Equity securities:		
Funds-of-funds	71,202	67,299
Collective trust funds	<u>36,687</u>	<u>32,034</u>
Total investments at fair value	<u>\$235,752</u>	<u>\$233,739</u>

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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4. Defined Benefit Pension Plan (Continued)

The target allocation for the System's pension plan assets as of September 30, 2018 and 2017, by asset category are as follows:

	<u>2018</u>		<u>2017</u>	
	<u>Target Allocation</u>	<u>Percentage of Plan Assets</u>	<u>Target Allocation</u>	<u>Percentage of Plan Assets</u>
Short-term investments	0-20%	13%	0-20%	18%
Equity securities	40-80%	64	40-80%	62
Fixed income securities	5-80%	7	5-80%	7
Other	0-30%	16	0-30%	13

The funds-of-funds are invested with ten investment managers and have various restrictions on redemptions. One manager holding amounts totaling approximately \$10 million at September 30, 2018 allows for semi-monthly redemptions, with 5 days' notice. One manager holding approximately \$7 million at September 30, 2018 allows for monthly redemptions, with 15 days' notice. Five managers holding amounts totaling approximately \$38 million at September 30, 2018 allow for quarterly redemptions, with notices ranging from 45 to 65 days. Two of the managers holding amounts of approximately \$11 million at September 30, 2018 allow for annual redemptions, with notice ranging from 60 to 90 days. One of the managers holding amounts of approximately \$5 million at September 30, 2018 allows for redemptions on a semi-annual basis, with a notice of 60 days. The redemption is further limited to 25% of the investment balance at each redemption period. The collective trust funds allow for daily or monthly redemptions, with notices ranging from 6 to 10 days. Certain funds also may include a fee estimated to be equal to the cost the fund incurs in converting investments to cash (ranging from 0.5% to 1.5%) or are subject to certain lock periods.

The System considers various factors in estimating the expected long-term rate of return on plan assets. Among the factors considered include the historical long-term returns on plan assets, the current and expected allocation of plan assets, input from the System's actuaries and investment consultants, and long-term inflation assumptions. The System's expected allocation of plan assets is based on a diversified portfolio consisting of domestic and international equity securities, fixed income securities, and real estate.

The System's investment policy for its pension plan is to balance risk and returns using a diversified portfolio consisting primarily of high quality equity and fixed income securities. To accomplish this goal, plan assets are actively managed by outside investment managers with the objective of optimizing long-term return while maintaining a high standard of portfolio quality and proper diversification. The System monitors the maturities of fixed income securities so that there is sufficient liquidity to meet current benefit payment obligations. The System's Investment Committee provides oversight of the plan investments and the performance of the investment managers.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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4. Defined Benefit Pension Plan (Continued)

Amounts included in expense during fiscal 2018 and 2017 consist of:

	2018	2017
Components of net periodic benefit cost:		
Service cost	\$ 8,702	\$ 9,138
Interest cost	11,991	10,662
Expected return on plan assets	(18,331)	(15,627)
Amortization of prior service credit and loss	7,720	8,160
Other adjustments to benefits cost	<u>1,500</u>	<u>1,950</u>
Net periodic benefit cost	<u>\$ 11,582</u>	<u>\$ 14,283</u>

The accumulated benefit obligations for the plan at September 30, 2018 and 2017 were \$251,736 and \$261,601, respectively.

	2018	2017
Weighted average assumptions to determine benefit obligation:		
Discount rate	4.63%	4.29%
Rate of compensation increase	3.00	3.00
Weighted average assumptions to determine net periodic benefit cost:		
Discount rate	4.29%	4.03%
Expected return on plan assets	7.75	7.75
Cash balance credit rate	5.00	5.00
Rate of compensation increase	3.00	2.00

In selecting the long-term rate of return on plan assets, the System considered the average rate of earnings expected on the funds invested or to be invested to provide for the benefits of the plan. This included considering the plan's asset allocation and the expected returns likely to be earned over the life of the plan, as well as the historical returns on the types of assets held and the current economic environment.

The loss and prior service credit amount expected to be recognized in net periodic benefit cost in 2019 are as follows:

Actuarial loss	\$ 7,153
Prior service credit	<u>(247)</u>
	<u>\$ 6,906</u>

The System funds the pension plan and no contributions are made by employees. The System funds the plan annually by making a contribution of at least the minimum amount required by applicable regulations and as recommended by the System's actuary. However, the System may also fund the plan in excess of the minimum required amount.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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4. Defined Benefit Pension Plan (Continued)

Cash contributions in subsequent years will depend on a number of factors including performance of plan assets. However, the System expects to fund \$16,000 in cash contributions to the plan for the 2019 plan year.

Benefit payments, which reflect expected future service, as appropriate, are expected to be paid as follows:

<u>Year Ended September 30</u>	<u>Pension Benefits</u>
2019	\$ 23,059
2020	15,039
2021	16,268
2022	17,339
2023	18,539
2024 - 2028	105,746

Effective September 26, 2018, the Plan entered into a group annuity contract with Pacific Life Insurance Company. The contract was purchased for certain retirees of the Plan. A total of 354 participants were entitled to receive benefits purchased under the contract. Annuity payments for participants will commence on January 1, 2019 and Pacific Life Insurance Company will assume the risk for participants entitled to receive benefits purchased under this contract. The Plan paid premiums totaling \$9,135 and \$9,241 in September 2018 and October 2018, respectively, relating to the purchase of the contract.

5. Estimated Third-Party Payor Settlements

The System has agreements with third-party payors that provide for payments to the System at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare

Inpatient and outpatient services rendered to Medicare program beneficiaries are primarily paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical diagnosis and other factors. In addition to this, the System is also reimbursed for medical education and other items which require cost settlement and retrospective review by the fiscal intermediary. Accordingly, the System files an annual cost report with the Medicare program after the completion of each fiscal year to report activity applicable to the Medicare program and to determine any final settlements.

The physician practices are reimbursed on a fee schedule basis.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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5. Estimated Third-Party Payor Settlements (Continued)

Medicaid Enhancement Tax and Disproportionate Share Payment

Under the State of New Hampshire's (the State) tax code, the State imposes a Medicaid Enhancement Tax (MET) equal to 5.40% of net patient service revenues in State fiscal years 2018 and 2017. The amount of tax incurred by the System for 2018 and 2017 was \$20,975 and \$20,311, respectively.

In the fall of 2010, in order to remain in compliance with stated federal regulations, the State of New Hampshire adopted a new approach related to Medicaid disproportionate share funding (DSH) retroactive to July 1, 2010. Unlike the former funding method, the State's approach led to a payment that was not directly based on, and did not equate to, the level of tax imposed. As a result, the legislation created some level of losses at certain New Hampshire hospitals, while other hospitals realized gains. DSH payments from the State are recorded within unrestricted revenue and other support and amounted to \$14,327 in 2018 and \$12,717 in 2017, net of reserves referenced below.

The Centers for Medicare and Medicaid Services (CMS) has completed audits of the State's program and the disproportionate share payments made by the State from 2011 to 2014, the first years that those payments reflected the amount of uncompensated care provided by New Hampshire hospitals. It is possible that subsequent years will also be audited by CMS. The System has recorded reserves to address its potential exposure based on the audit results to date.

Medicaid

Inpatient services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. Outpatient services rendered to Medicaid program beneficiaries are reimbursed under fee schedules and cost reimbursement methodologies subject to various limitations or discounts. The Hospital is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicaid program.

The physician practices are reimbursed on a fee schedule basis.

Other

The System has also entered into payment agreements with certain commercial insurance carriers and health maintenance organizations. The basis for payment to the System under these agreements includes prospectively determined rates per discharge, discounts from established charges, fee schedules, and prospectively determined rates.

The accrual for estimated third-party payor settlements reflected on the accompanying consolidated balance sheets represents the estimated net amounts to be paid under reimbursement contracts with the Centers for Medicare and Medicaid Services (Medicare), the New Hampshire Department of Welfare (Medicaid) and any commercial payors with settlement provision. Settlements for the Hospital have been finalized through 2015 for Medicare and Medicaid.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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6. Long-Term Debt and Notes Payable

Long-term debt consists of the following at September 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
New Hampshire Health and Education Facilities Authority (NHHEFA) Revenue Bonds, Concord Hospital Issue, Series 2017; interest of 5.0% per year and principal payable in annual installments. Installments ranging from \$2,010 to \$5,965 beginning October 2032, including unamortized original issue premium of \$7,530 in 2018	\$ 61,740	\$ -
2.0% to 5.0% NHHEFA Revenue Bonds, Concord Hospital Issue, Series 2013A; due in annual installments, including principal and interest ranging from \$1,543 to \$3,555 through 2043, including unamortized original issue premium of \$2,945 in 2018 and \$3,066 in 2017	41,805	43,091
1.71% fixed rate NHHEFA Revenue Bonds, Concord Hospital Issue, Series 2013B; due in annual installments, including principal and interest ranging from \$1,860 to \$3,977 through 2024	13,079	16,786
1.3% to 5.6% NHHEFA Revenue Bonds, Concord Hospital Issue, Series 2011; due in annual installments, including principal and interest ranging from \$2,737 to \$5,201 through 2026, including unamortized original issue premium of \$155 and \$175 in 2017	22,325	26,289
	138,949	86,166
Less unamortized bond issuance costs	(1,425)	(843)
Less current portion	(9,061)	(8,822)
	<u>\$128,463</u>	<u>\$ 76,501</u>

In December 2017, \$62,004 (including an original issue premium of \$7,794) of NHHEFA Revenue Bonds, Concord Hospital Issue, Series 2017, were issued to pay for the construction of a new medical office building. In addition, the Series 2017 Bonds reimbursed the Hospital for capital expenditures incurred in association with the construction of a parking garage and the construction of a medical office building, as well as routine capital expenditures.

In February 2013, \$48,631 (including an original issue premium of \$3,631) of NHHEFA Revenue Bonds, Concord Hospital Issue, Series 2013A, were issued to assist in the funding of a significant facility improvement project and to advance refund the Series 2001 NHHEFA Hospital Revenue Bonds. The facility improvement project included enhancements to the System's power plant, renovation of certain nursing units, expansion of the parking capacity at the main campus and various other routine capital expenditures and miscellaneous construction, renovation and improvements of the System's facilities.

In March 2011, \$49,795 of NHHEFA Revenue Bonds, Concord Hospital Issue, Series 2011, were issued to assist in the funding of a significant facility improvement project and pay off the Series 1996 Revenue Bonds. The project included expansion and renovation of various Hospital departments, infrastructure upgrades, and acquisition of capital equipment.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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6. Long-Term Debt and Notes Payable (Continued)

Substantially all the property and equipment relating to the aforementioned construction and renovation projects, as well as subsequent property and equipment additions thereto, and a mortgage lien on the facility, are pledged as collateral for the Series 2011, 2013A and B and 2017 Revenue Bonds. In addition, the gross receipts of the Hospital are pledged as collateral for the Series 2011, 2013A and B and 2017 Revenue Bonds. The most restrictive financial covenants require a 1.10 to 1.0 ratio of aggregate income available for debt service to total annual debt service and a day's cash on hand ratio of 75 days. The Hospital was in compliance with its debt covenants at September 30, 2018 and 2017.

The obligations of the Hospital under the Series 2017, Series 2013A and B and Series 2011 Revenue Bond Indentures are not guaranteed by any of the subsidiaries or affiliated entities.

Interest paid on long-term debt amounted to \$5,530 (including capitalized interest of \$167) and \$4,010 for the years ended September 30, 2018 and 2017, respectively.

The aggregate principal payments on long-term debt for the next five fiscal years ending September 30 and thereafter are as follows:

2019	\$ 9,061
2020	7,385
2021	5,186
2022	5,339
2023	5,485
Thereafter	<u>95,861</u>
	<u>\$128,319</u>

7. Commitments and Contingencies

Malpractice Loss Contingencies

Prior to February 1, 2011, the System was insured against malpractice loss contingencies under claims made insurance policies. A claims-made policy provides specific coverage for claims made during the policy period. During 2017, the System paid to transfer its obligation for claims and incidents made and reported under the 2001-2011 policy period to a third party. Under the Loss Portfolio Transfer agreement, the third party assumed obligation for claims and incidents made and reported, including any closed incidents included on loss run reports that may ripen into a claim or suit and are subject to reopening.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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7. Commitments and Contingencies (Continued)

Effective February 1, 2011, the System insures its medical malpractice risks through a multiprovider captive insurance company under a claims-made insurance policy. Premiums paid are based upon actuarially determined amounts to adequately fund for expected losses. At September 30, 2018, there were no known malpractice claims outstanding for the System, which, in the opinion of management will be settled for amounts in excess of insurance coverage, nor were there any unasserted claims or incidents which require loss accruals. The System has established reserves for unpaid claim amounts for Hospital and Physician Professional Liability and General Liability reported claims and for unreported claims for incidents that have been incurred but not reported. The amounts of the reserves total \$3,341 and \$1,995 at September 30, 2018 and 2017, respectively and are reflected in the accompanying consolidated balance sheets within accrued pension and other long-term liabilities. The possibility exists, as a normal risk of doing business, that malpractice claims in excess of insurance coverage may be asserted against the System.

The captive retains and funds up to actuarial expected loss amounts, and obtains reinsurance at various attachment points for individual and aggregate claims in excess of funding in accordance with industry practices. At September 30, 2018, the System's interest in the captive represents approximately 58% of the captive. The System accounts for its investments in the captive under the equity method since control of the captive is shared equally between the participating hospitals. The System has recorded its interest in the captive's equity, totaling approximately \$6,363 and \$5,400 at September 30, 2018 and 2017, respectively, in other noncurrent assets on the accompanying consolidated balance sheets. Changes in the System's interest are included in nonoperating income on the accompanying consolidated statements of operations.

In accordance with ASU No. 2010-24, "Health Care Entities" (Topic 954): *Presentation of Insurance Claims and Related Insurance Recoveries*, at September 30, 2018 and 2017, the Hospital recorded a liability of approximately \$1,000 and \$3,800, respectively, related to estimated professional liability losses. At September 30, 2018 and 2017, the Hospital also recorded a receivable of \$1,000 and \$3,800, respectively, related to estimated recoveries under insurance coverage for recoveries of the potential losses. These amounts are included in accrued pension and other long-term liabilities and other assets, respectively, on the consolidated balance sheets.

Workers' Compensation

The Hospital maintains workers' compensation insurance under a self-insurance plan. The plan offers, among other provisions, certain specific and aggregate stop-loss coverage to protect the Hospital against excessive losses. The Hospital has employed independent actuaries to estimate the ultimate costs, if any, of the settlement of such claims. Accrued workers' compensation losses of \$2,523 and \$2,455 at September 30, 2018 and 2017, respectively, have been discounted at 3% (both years) and, in management's opinion, provide an adequate reserve for loss contingencies. A trustee held fund has been established as a reserve under the plan. Assets held in trust totaled \$2,937 and \$4,120 at September 30, 2018 and 2017, respectively, and is included in assets whose use is limited or restricted in the accompanying consolidated balance sheets.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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7. Commitments and Contingencies (Continued)

Litigation

The System is involved in litigation and regulatory investigations arising in the ordinary course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the System's financial position, results of operations or cash flows.

Health Insurance

The System has a self-funded health insurance plan. The plan is administered by an insurance company which assists in determining the current funding requirements of participants under the terms of the plan and the liability for claims and assessments that would be payable at any given point in time. The System recognizes revenue for services provided to employees of the System during the year. The System is insured above a stop-loss amount of \$440 on individual claims. Estimated unpaid claims, and those claims incurred but not reported at September 30, 2018 and 2017, have been recorded as a liability of \$6,724 and \$8,799, respectively, and are reflected in the accompanying consolidated balance sheets within accounts payable and accrued expenses.

Operating Leases

The System has various operating leases relative to its office and offsite locations. Future annual minimum lease payments under noncancellable lease agreements as of September 30, 2018 are as follows:

Year Ending September 30:	
2019	\$ 6,121
2020	4,845
2021	4,362
2022	3,632
2023	3,346
Thereafter	14,240
	<u>\$16,546</u>

Rent expense was \$6,616 and \$6,297 for the years ended September 30, 2018 and 2017, respectively.

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8. Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are available for the following purposes at September 30:

	<u>2018</u>	<u>2017</u>
Health education and program services	\$ 15,481	\$ 15,970
Capital acquisitions	1,646	1,485
Indigent care	239	243
For periods after September 30 of each year	<u>214</u>	<u>102</u>
	<u>\$ 17,580</u>	<u>\$ 17,800</u>

Income on the following permanently restricted net asset funds is available for the following purposes at September 30:

	<u>2018</u>	<u>2017</u>
Health education and program services	\$ 17,759	\$ 17,595
Capital acquisitions	803	803
Indigent care	1,810	1,811
For periods after September 30 of each year	<u>275</u>	<u>193</u>
	<u>\$ 20,647</u>	<u>\$ 20,402</u>

9. Patient Service and Other Revenue

Net patient service revenue for the years ended September 30 is as follows:

	<u>2018</u>	<u>2017</u>
Gross patient service charges:		
Inpatient services	\$ 538,592	\$ 488,730
Outpatient services	641,817	609,993
Physician services	177,347	168,161
Less charitable services	<u>(12,021)</u>	<u>(8,547)</u>
	1,345,735	1,258,337
Less contractual allowances and discounts:		
Medicare	(487,941)	(456,339)
Medicaid	(98,632)	(110,816)
Other	<u>(267,214)</u>	<u>(223,077)</u>
	<u>(853,787)</u>	<u>(790,232)</u>
Total Hospital net patient service revenue (net of contractual allowances and discounts)	491,948	468,105
Other entities	<u>699</u>	<u>242</u>
	<u>\$ 492,647</u>	<u>\$ 468,347</u>

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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9. Patient Service and Other Revenue (Continued)

An estimated breakdown of patient service revenue, net of contractual allowances, discounts and provision for doubtful accounts recognized in 2018 and 2017 from these major payor sources, is as follows for the Hospital. The provision for doubtful accounts for subsidiaries of the Hospital was not significant in 2018 and 2017.

	<u>Hospital</u>			Net Patient Service Revenues Less Provision for Doubtful Accounts
	<u>Gross Patient Service Revenues</u>	<u>Contractual Allowances and Discounts</u>	<u>Provision for Doubtful Accounts</u>	
<u>2018</u>				
Private payors (includes coinsurance and deductibles)	\$ 527,965	\$(236,785)	\$(17,106)	\$274,074
Medicaid	134,761	(112,341)	-	22,420
Medicare	654,270	(487,941)	(4,887)	161,442
Self-pay	<u>28,739</u>	<u>(16,720)</u>	<u>(7,329)</u>	<u>4,690</u>
	<u>\$1,345,735</u>	<u>\$(853,787)</u>	<u>\$(29,322)</u>	<u>\$462,626</u>
<u>2017</u>				
Private payors (includes coinsurance and deductibles)	\$ 494,628	\$(209,601)	\$ (9,878)	\$275,149
Medicaid	132,747	(110,816)	-	21,931
Medicare	604,179	(456,339)	(2,509)	145,331
Self-pay	<u>26,783</u>	<u>(13,476)</u>	<u>(7,652)</u>	<u>5,655</u>
	<u>\$1,258,337</u>	<u>\$(790,232)</u>	<u>\$(20,039)</u>	<u>\$448,066</u>

10. Functional Expenses

The System provides general health care services to residents within its geographic location. Expenses related to providing these services are as follows for the years ended September 30:

	<u>2018</u>	<u>2017</u>
Health care services	\$357,294	\$325,471
General and administrative	76,788	80,050
Depreciation and amortization	27,574	24,378
Medicaid enhancement tax	20,975	20,311
Interest expense	<u>4,873</u>	<u>2,918</u>
	<u>\$487,504</u>	<u>\$453,128</u>

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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10. Functional Expenses (Continued)

Fundraising related expenses were \$946 and \$940 for the years ended September 30, 2018 and 2017, respectively.

11. Charity Care and Community Benefits (Unaudited)

The Hospital maintains records to identify and monitor the level of charity care it provides. The Hospital provides traditional charity care, as well as other forms of community benefits. The estimated cost of all such benefits provided is as follows for the years ended September 30:

	<u>2018</u>	<u>2017</u>
Community health services	\$ 2,131	\$ 2,150
Health professions education	3,596	4,398
Subsidized health services	40,595	40,320
Research	91	83
Financial contributions	605	752
Community building activities	8	45
Community benefit operations	58	97
Charity care costs (see Note 1)	<u>4,528</u>	<u>3,669</u>
	<u>\$51,612</u>	<u>\$51,514</u>

In addition, the Hospital incurred estimated costs for services to Medicare and Medicaid patients in excess of the payment from these programs of \$85,512 and \$88,830 in 2018 and 2017, respectively.

12. Concentration of Credit Risk

The Hospital grants credit without collateral to its patients, most of whom are local residents of southern New Hampshire and are insured under third-party payor agreements. The mix of gross receivables from patients and third-party payors as of September 30 is as follows:

	<u>2018</u>	<u>2017</u>
Patients	9%	10%
Medicare	36	33
Anthem Blue Cross	16	14
Cigna	3	3
Medicaid	10	13
Commercial	23	25
Workers' compensation	<u>3</u>	<u>2</u>
	<u>100%</u>	<u>100%</u>

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
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13. Volunteer Services (Unaudited)

Total volunteer service hours received by the Hospital were approximately 13,300 in 2018 and 20,800 in 2017. The volunteers provide various nonspecialized services to the Hospital, none of which has been recognized as revenue or expense in the accompanying consolidated statements of operations.

14. Fair Value Measurements

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the System uses various methods including market, income and cost approaches. Based on these approaches, the System often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The System utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the System is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

In determining the appropriate levels, the System performs a detailed analysis of the assets and liabilities. There have been no changes in the methodologies used at September 30, 2018 and 2017. In accordance with ASU 2015-07, certain investments that are measured using the net value per share practical expedient have not been classified in the fair value hierarchy.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

14. Fair Value Measurements (Continued)

The following presents the balances of assets measured at fair value on a recurring basis at September 30:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
2018				
Cash and cash equivalents	\$ 53,575	\$ -	\$ -	\$ 53,575
Fixed income securities	60,917	-	-	60,917
Marketable equity and other securities	104,670	-	-	104,670
Inflation-protected securities and other	21,166	-	-	21,166
Trust funds administered by others	-	-	11,051	11,051
	<u>\$240,328</u>	<u>\$ -</u>	<u>\$11,051</u>	<u>251,379</u>
Funds measured at net asset value:				
Marketable equity and other securities				<u>172,826</u>
				<u>\$424,205</u>
2017				
Cash and cash equivalents	\$ 18,811	\$ -	\$ -	\$ 18,811
Fixed income securities	30,982	-	-	30,982
Marketable equity and other securities	99,069	-	-	99,069
Inflation-protected securities and other	22,187	-	-	22,187
Trust funds administered by others	-	-	11,002	11,002
	<u>\$171,049</u>	<u>\$ -</u>	<u>\$11,002</u>	<u>182,051</u>
Funds measured at net asset value:				
Marketable equity and other securities				<u>173,052</u>
				<u>\$355,103</u>

The System's Level 3 investments consist of funds administered by others. The fair value measurement is based on significant unobservable inputs.

Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. As such, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the accompanying consolidated balance sheets and statements of operations.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

14. Fair Value Measurements (Continued)

A reconciliation of the fair value measurements using significant unobservable inputs (Level 3) is as follows for 2018 and 2017:

	<u>Trust Funds Administered by Others</u>
Balance at September 30, 2016	\$ 10,607
Net realized and unrealized gains	<u>395</u>
Balance at September 30, 2017	11,002
Net realized and unrealized gains	<u>49</u>
Balance at September 30, 2018	<u>\$ 11,051</u>

The table below sets forth additional disclosures for investment funds (other than mutual funds) valued based on net asset value to further understand the nature and risk of the investments by category:

	<u>Fair Value</u>	<u>Unfunded Commit- ments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
September 30, 2018:				
Funds-of-funds	\$ 15,060	\$ -	Semi-monthly	5 days
Funds-of-funds	10,300	-	Monthly	15 days
Funds-of-funds	52,984	-	Quarterly	45 - 65 days
Funds-of-funds	19,348	-	Annual	60 - 90 days
Funds-of-funds	8,342	-	Semi-annual	60 days***
Funds-of-funds	2,033	4,412	Illiquid	N/A
Collective trust funds	14,062	-	Daily	10 days
Collective trust funds	50,697	-	Monthly	6 - 10 days
September 30, 2017:				
Funds-of-funds	\$ 13,948	\$ -	Semi-monthly	5 days
Funds-of-funds	10,634	-	Monthly	15 days
Funds-of-funds	58,988	-	Quarterly	45 - 65 days
Funds-of-funds	18,219	-	Annual	60 - 90 days*
Funds-of-funds	7,232	-	Three year rolling	60 days**
Funds-of-funds	362	3,411	Illiquid	N/A
Collective trust funds	5,906	-	Daily	10 days
Collective trust funds	57,763	-	Monthly	6 - 10 days

- * Certain funds are subject to a 2 year lock period before annual redemption can occur.
- ** Subject to a 3 year rolling lock. This fund also has a special redemption right that allows the Hospital to liquidate 10% of the investment on March 1 of each year, with 30 days' notice.
- *** Limited to 25% of the investment balance at each redemption.

CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

14. Fair Value Measurements (Continued)

Investment Strategies

Fixed Income Securities

The primary purpose of fixed income investments is to provide a highly predictable and dependable source of income, preserve capital, and reduce the volatility of the total portfolio and hedge against the risk of deflation or protracted economic contraction.

Marketable Equity and Other Securities

The primary purpose of marketable equity investments is to provide appreciation of principal and growth of income with the recognition that this requires the assumption of greater market volatility and risk of loss. The total marketable equity portion of the portfolio will be broadly diversified according to economic sector, industry, number of holdings and other characteristics including style and capitalization. The System may employ multiple equity investment managers, each of whom may have distinct investment styles. Accordingly, while each manager's portfolio may not be fully diversified, it is expected that the combined equity portfolio will be broadly diversified.

The System invests in other securities that are considered alternative investments that consist of limited partnership interests in investment funds, which, in turn, invest in diversified portfolios predominantly comprised of equity and fixed income securities, as well as options, futures contracts, and some other less liquid investments. Management has approved procedures pursuant to the methods in which the System values these investments at fair value, which ordinarily will be the amount equal to the pro-rata interest in the net assets of the limited partnership, as such value is supplied by, or on behalf of, each investment from time to time, usually monthly and/or quarterly by the investment manager. Collective trust funds are generally valued based on the proportionate share of total fund net assets.

System management is responsible for the fair value measurements of investments reported in the consolidated financial statements. Such amounts are generally determined using audited financial statements of the funds and/or recently settled transactions and is estimated using the net asset value per share of the fund. Because of inherent uncertainty of valuation of certain alternative investments, the estimate of the fund manager or general partner may differ from actual values, and differences could be significant. Management believes that reported fair values of its alternative investments at the balance sheet dates are reasonable.

The Hospital has committed to invest up to \$13,747 between six investment managers, and had funded \$2,057 of that commitment as of September 30, 2018. As these investments are made, the Hospital reallocates resources from its current investments resulting in an asset allocation shift within the investment pool.

Inflation-Protected Securities

The primary purpose of inflation-protected securities is to provide protection against the negative effects of inflation.

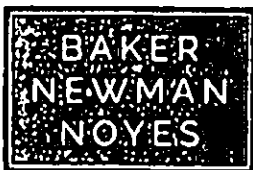
CONCORD HOSPITAL, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2018 and 2017
(In thousands)

14. Fair Value Measurements (Continued)

Fair Value of Other Financial Instruments

Other financial instruments consist of accounts and pledges receivable, accounts payable and accrued expenses, estimated third-party payor settlements, and long-term debt and notes payable. The fair value of all financial instruments other than long-term debt and notes payable approximates their relative book values as these financial instruments have short-term maturities or are recorded at amounts that approximate fair value. The fair value of the System's long-term debt and notes payable is estimated using discounted cash flow analyses, based on the System's current incremental borrowing rates for similar types of borrowing arrangements. The carrying value and fair value of the System's long-term debt and notes payable amounted to \$138,949 and \$155,435, respectively, at September 30, 2018, and \$86,166 and \$102,286, respectively, at September 30, 2017.



Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnn CPA.com

INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION

The Board of Trustees
Concord Hospital, Inc.

We have audited the consolidated financial statements of Concord Hospital, Inc. and Subsidiaries (the System) as of and for the years ended September 30, 2018 and 2017, and have issued our report thereon, which contains an unmodified opinion on those consolidated financial statements. See page 1: Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information is presented for purposes of additional analysis rather than to present the financial position, results of operations and cash flows of the individual entities 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 consolidating information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Baker Newman & Noyes LLC

Manchester, New Hampshire
December 5, 2018

CONCORD HOSPITAL, INC. AND SUBSIDIARIES

CONSOLIDATING BALANCE SHEET
(With Consolidated Totals for September 30, 2017)

September 30, 2018

ASSETS
(In thousands)

	2018					2017
	Concord Hospital (Obligated Group)	Capital Region Health Care Development Corporation	Capital Region Health Ventures Corporation	Elimi- nations	Consol- idated	Consol- idated
Current assets:						
Cash and cash equivalents	\$ 4,676	\$ -	\$ 15	\$ -	\$ 4,691	\$ 3,799
Short-term investments	30,553	-	-	-	30,553	7,552
Accounts receivable, net	69,914	(30)	377	-	70,261	51,344
Due from affiliates	659	5,343	-	(5,543)	659	634
Supplies	1,979	-	100	-	2,079	1,777
Prepaid expenses and other current assets	4,977	211	74	-	5,262	5,855
Total current assets	112,758	5,724	566	(5,543)	113,505	70,961
Assets whose use is limited or restricted:						
Board designated	297,243	-	-	-	297,243	290,686
Funds held by trustee for workers' compensation reserves, self-insurance accruals and construction funds	55,978	-	-	-	55,978	16,315
Donor-restricted funds and restricted grants	40,431	-	-	-	40,431	40,350
Total assets whose use is limited or restricted	393,652	-	-	-	393,652	347,351
Other noncurrent assets:						
Due from affiliates, net of current portion	15,005	-	-	(14,237)	768	1,223
Other assets	10,715	-	2,629	-	13,344	15,052
Total other noncurrent assets	25,720	-	2,629	(14,237)	14,112	16,275
Property and equipment:						
Land and land improvements	6,669	273	-	-	6,942	6,426
Buildings	159,768	35,500	33	-	195,301	190,385
Equipment	287,854	2,647	2,149	-	292,650	246,386
Construction in progress	7,044	-	-	-	7,044	38,725
	461,339	38,460	2,182	-	501,981	482,322
Less accumulated depreciation	(103,712)	(27,254)	(1,957)	-	(132,923)	(105,312)
Net property and equipment	357,627	11,206	225	-	369,058	377,010
	\$ 689,757	\$ 16,930	\$ 3,420	\$ (19,280)	\$ 690,827	\$ 611,797

LIABILITIES AND NET ASSETS
(In thousands)

	2018					2017
	Concord Hospital (Obligated Group)	Capital Region Health Care Development Corporation	Capital Region Health Ventures Corporation	Elimi- nations	Consol- idated	Consol- idated
Current liabilities:						
Short-term notes payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15
Accounts payable and accrued expenses	36,059	23	108	-	36,190	39,611
Accrued compensation and related expenses	26,613	-	33	-	26,646	25,580
Due to affiliates	5,543	-	-	(5,543)	-	-
Accrual for estimated third-party payor settlements	35,378	-	-	-	35,378	27,382
Current portion of long-term debt	<u>9,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,061</u>	<u>8,822</u>
Total current liabilities	112,654	23	141	(5,543)	107,275	101,410
Long-term debt, net of current portion	128,463	14,237	-	(14,237)	128,463	76,501
Accrued pension and other long-term liabilities	<u>48,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,302</u>	<u>60,336</u>
Total liabilities	289,419	14,260	141	(19,780)	284,040	238,447
Net assets:						
Unrestricted	362,111	2,670	3,279	-	368,060	335,148
Temporarily restricted	17,580	-	-	-	17,580	17,800
Permanently restricted	<u>20,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,647</u>	<u>20,402</u>
Total net assets	<u>400,338</u>	<u>2,670</u>	<u>3,279</u>	<u>-</u>	<u>406,287</u>	<u>372,350</u>
	<u>\$ 689,757</u>	<u>\$ 16,930</u>	<u>\$ 3,420</u>	<u>\$ (19,780)</u>	<u>\$ 690,327</u>	<u>\$ 611,797</u>

CONCORD HOSPITAL, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS
(With Consolidated Totals for September 30, 2017)

Year Ended September 30, 2018

(In thousands)

	2018					2017
	Concord Hospital (Obligated Group)	Capital Region Health Care Development Corporation	Capital Region Health Ventures- Corporation	Elimi- nations	Consol- idated	Consol- idated
Unrestricted revenue and other support:						
Net patients service revenue, net of contractual allowances and discounts	\$ 491,948	\$ -	\$ 699	\$ -	\$ 492,647	\$ 468,347
Provision for doubtful accounts	(29,322)	-	(7)	-	(29,329)	(20,018)
Net patients service revenue less provision for doubtful accounts	462,626	-	692	-	463,318	448,329
Other revenue	13,330	5,444	5,371	(4,049)	20,496	19,350
Disproportionate share revenue	14,327	-	-	-	14,327	12,717
Net assets released from restrictions for operations	2,112	-	-	-	2,112	1,191
Total unrestricted revenue and other support	492,395	5,444	6,263	(4,049)	500,253	481,587
Operating expenses:						
Salaries and wages	232,432	-	398	526	233,356	220,255
Employee benefits	51,885	-	128	117	52,130	51,723
Supplies and other	99,918	1,654	315	(3,174)	98,713	95,948
Purchased services	43,184	704	109	(645)	43,352	32,373
Professional fees	6,531	-	-	-	6,531	5,222
Depreciation and amortization	26,082	1,477	15	-	27,574	24,378
Medicaid enhancement tax	20,975	-	-	-	20,975	20,311
Interest expense	4,873	873	-	(873)	4,873	2,918
Total operating expenses	485,889	4,708	965	(4,049)	487,504	453,128
Income from operations	6,715	736	5,298	-	12,749	28,459
Nonoperating income:						
Unrestricted gifts and bequests	317	-	-	-	317	1,619
Investment income and other	12,878	-	-	-	12,878	10,476
Net periodic benefits cost, other than service cost	(2,880)	-	-	-	(2,880)	(5,166)
Total nonoperating income	10,315	-	-	-	10,315	6,929
Excess of revenues and nonoperating income over expenses	\$ 17,030	\$ 736	\$ 5,298	\$ -	\$ 23,064	\$ 35,388

CONCORD HOSPITAL
BOARD OF TRUSTEES
2019

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William Chapman, Esq., **Secretary**
Michelle Chicolne
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Lon Setnik, MD (ex-officio, CH Medical Staff President)
Robert Steigmeyer, **President/CEO** (ex-officio)
David Stevenson, MD
Jeffrey Towle

Treasurer (not Member of the Board):
Scott W. Sloane

Martha E. Seery

CAREER HISTORY:

2014 – Present	Concord Hospital Concord, NH	Administrative Director NH Dartmouth Family Medicine Residency, Concord Hospital Family Health Center Center for Integrative Medicine
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Responsible for maintaining the balance of academic, clinical and managerial operations, ensuring that all staffs are working at optimal levels of performance, performance metrics are understood, monitored, and achieved, budgets are developed and maintained in order to sustain operations in a fiscally viable manner, patient satisfaction levels and employee engagement levels are excellent, and ultimately ensure that the mission, vision, and values are upheld. Practice Management curriculum coordinator.

2007 – 2014	Concord Hospital	Administrative Director NH Dartmouth Family Medicine Residency
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2003 - 2007	Concord Hospital	Manager NH Dartmouth Family Medicine Residency
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1989 – 2002	Elliot Health System Elliot Hospital Manchester, NH	Director, Demand Management 1992 - 2002 Physician Services Coordinator 1989 - 1992
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1988- 1989	Elliot Health Systems Northeast Health Services	Supervisor
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1983 – 1987	Computervision Corporation Manchester, NH	Data Coordinator
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EDUCATION:	Bachelor of Science Candidate Southern NH University	
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KAREN M. DECKER-GENDRON, M.A., M.S.N., CAGS, CRC, RN, CNL

**NURSING
EXPERIENCE:**

April 2019 – Present Concord Hospital Family Health Center
Clinical Manager
August 2014-April 2019 Clinical Nurse Leader

**PROFESSIONAL
EXPERIENCE:**

July 2009- The State of New Hampshire Concord, NH
Division of Vocational Rehabilitation
January 2013 Vocational Rehabilitation Supervisor-Benefits Unit
Self-Employment Coordinator

July 2004- The State of New Hampshire Concord, NH
June 2009 Division of Vocational Rehabilitation
Department of Health and Human Services
TANF Medical Assessment Project Supervisor

November 1996- The State of New Hampshire Concord, NH
July 2004 Division of Vocational Rehabilitation
Rehabilitation Counselor II

January 1995- The Mental Health Center of Greater Manchester, Manchester, NH
November 1996 Reaching for Autonomy Program
Clinical Case Manager

August 1993- The State of New Hampshire, Manchester, NH
January 1995 Division of Vocational Rehabilitation
Project Network-NH
Rehabilitation Counselor II; Mental Health Specialist

EDUCATION:

University of New Hampshire, Durham, NH
Master of Science-Direct Entry Master's of Nursing Program
Graduation Date: July, 2014
Assumption College, Worcester, MA
Master of Arts/C.A.G.S. in Rehabilitation Counseling
Graduation Date: May, 1993
Bachelor of Arts in Biology
Bachelor of Arts in Social and Rehabilitation Services
Graduation Date: May, 1991

AFFILIATIONS:

Member National Rehabilitation Association (1993-2012)
Member New Hampshire Rehabilitation Association (1993-2012)
Certified Rehabilitation Counselor (1993-2023)
Member Sigma Theta Tau (Present)
Certified Clinical Nurse Leader (2014-2019)

Danielle M Goulette, BSN, RN, CLC

EDUCATION:

May 2010

Saint Joseph's College of Maine, Standish, ME
Bachelor of Science in Nursing

WORK

EXPERIENCE:

March 2014- present

Concord Hospital Family Health Center, Concord, NH
Prenatal Nurse Coordinator responsibilities

August 2013- March 2014

Clinical Leader responsibilities

October 2011 - present

Clinical responsibilities

March 2011- July 2015

Bedford Hills Care and Rehabilitation Center, Bedford, NH
Staff Registered Nurse

September 2010- March 2011

St. Vincent de Paul Nursing and Rehab Center, Berlin, NH
Staff Registered Nurse

LEADERSHIP

TRAINING:

Concord Hospital, Concord, NH

November 2013

Your Leadership Journey

January 2014

Coaching for Peak Performance

February 2014

Improving Performance

March 2014

Crucial Conversations; Situational Leadership

CERTIFICATIONS:

2004 - present

Cardiopulmonary Resuscitation (CPR)

American Heart Association

2016- present

Certified Lactation Counselor (CLC)

Academy of Lactation Policy and Practice

2012-2015

Certified Breastfeeding Educator

The Rising Star

2011

Intravenous (IV) Certification

Omnicare of New Hampshire

Electrocardiogram (EKG) Certification

SUZANNE WILLIAMS

EXPERIENCE

CONCORD HOSPITAL, Concord, NH

Practice Manager, Family Health Center

2008- Present

CIGNA HEALTHCARE, Hooksett, NH

Employer Services Operations Manager

2001-2008

Member Services Call Center Manager

1998-2000

Member Services Supervisor

1996-1998

HEALTHSOURCE, Concord, NH

Member Services Representative/Team Leader

1991-1996

Welcome Plan Representative

1988-1991

EDUCATION

Franklin Pierce College, Concord, NH, 1988-2000

Beth L. Koester M.D.

PROFESSIONAL EXPERIENCE

Concord Hospital Family Health Center Medical Director	Concord, NH October 16, 2017
UMass Memorial Medical Center Chief of Service, Family Medicine Hospitalist Division	Worcester, MA 2013- October 2017
Penobscot Bay Medical Center Chair, Hospitalist Department	Rockport, ME 2011-2013
Penobscot Bay Medical Center President of the Medical Staff	Rockport, ME 2010-2012
Penobscot Bay Medical Center Chair, Department of Family Practice	Rockport, ME 2006-2010
Penobscot Bay Medical Center Hospitalist	Rockport, ME 2010-2013
Beth L. Koester MD Private, solo-practice physician	Camden, ME 2001-2010
St. Mary's Family Health Center Employed family physician	Poland, ME 1998-2001

EDUCATION

Carnegie Mellon University, Heinz College <i>Master of Medical Management (MMM)</i>	Pittsburgh, PA May 2014
University of Massachusetts Medical School <i>Doctor of Medicine (MD)</i>	Worcester, MA June 1995
Massachusetts Institute of Technology <i>Master of Science (SM), Electrical Engineering and Computer Science</i>	Cambridge, MA June 1984
University of Lowell <i>Bachelor of Science Summa cum Laude (BS), Electrical Engineering</i>	Lowell, MA May 1981

POST DOCTORAL TRAINING

Marquette General Hospital, College of Human Medicine, Michigan State University Family Practice Resident	Marquette, MI 1995-1998
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BOARD CERTIFICATION

American Board of Family Medicine	Initial certification 1998; re-certified 2004, 2014
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Concord Hospital Family Health Center

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Martha Seery	Administrative Director	\$129,012.00	10%	\$12,901.00
Karen Decker-Gendron, RN	Clinical Manager	90,000.00	15%	13,501.00
Daniella Goulette, RN	Prenatal Coordinator	66,209.00	30%	19,863.00
Suzanne Williams	Practice Manager	92,355.00	15%	13,853.00
Beth Koester, MD	Medical Director	195,000.00	10%	19,500.00

**New Hampshire Department of Health and Human Services
Family Planning Services**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Family Planning Services**

This 3rd Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Coos County Family Health Center, (hereinafter referred to as "the Contractor"), a nonprofit with a place of business at 54 Willow Street, Berlin, NH 03570.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017, (Item #21A), as amended on June 19, 2019, (Late Item #78), and as amended on December 18, 2019, (Item # 16), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$313,488.
2. Modify Exhibit B, Amendment #2 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2, Exhibit B-3, Exhibit B-4, B-5, Budget Amendment #2, Exhibit B-6, Budget Amendment #3, Exhibit B-7, Budget Amendment #2, and Exhibit B-8, Budget Amendment #2.
3. Modify Exhibit B-6, Amendment #2 Budget Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-6, Amendment #3 Budget Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Family Planning Services



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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

State of New Hampshire
Department of Health and Human Services

5/27/2020
Date

[Signature]
Name: Christa Fabbri
Title: Associate Commissioner

Coos County Family Health Services

5/27/2020
Date

[Signature]
Name: [Signature]
Title: [Signature]



OFFICE OF THE ATTORNEY GENERAL

Amendment #3,
Page 3 of 3

Exhibit B-6, Budget Family Planning Funds Amendment #3

Contractor name Cass County Family Health Services, Inc.

New Hampshire Department of Health and Human Services

Budget Request for Family Planning Services

Budget Period: July 1, 2020 - June 30, 2021

Line Item	Description	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget
1.	Total Salary/Wages	\$ 81,955.00	\$ -	\$ -	\$ 81,955.00	\$ -	\$ 32,799.00	\$ -	\$ 32,799.00	\$ -	\$ 49,158.00	\$ -	\$ -	\$ -	\$ -	\$ 49,158.00
2.	Employee Benefits	\$ 26,228.00	\$ -	\$ -	\$ 26,228.00	\$ -	\$ 10,180.00	\$ -	\$ 10,180.00	\$ -	\$ 16,056.00	\$ -	\$ -	\$ -	\$ -	\$ 16,056.00
3.	Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.	Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rent)	\$ 375.00	\$ -	\$ -	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Repair and Maintenance	\$ 375.00	\$ -	\$ -	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.	Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Educational	\$ 1,600.00	\$ -	\$ -	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medical	\$ 27,000.00	\$ -	\$ -	\$ 27,000.00	\$ -	\$ 27,000.00	\$ -	\$ 27,000.00	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ -	\$ 1,400.00	\$ -	\$ 1,400.00	\$ -	\$ 1,400.00	\$ -	\$ -	\$ -	\$ -	\$ -
6.	Travel	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
7.	Occupancy	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
8.	Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Telephone	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Postage	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Subscriptions	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Audit and Legal	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Insurance	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.	Software	\$ 2,850.00	\$ -	\$ -	\$ 2,850.00	\$ -	\$ 2,850.00	\$ -	\$ 2,850.00	\$ -	\$ 2,850.00	\$ -	\$ -	\$ -	\$ -	\$ -
10.	Marketing/Communications	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
11.	Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.	Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13.	Other (specific details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 187,831.00	\$ -	\$ -	\$ 187,831.00	\$ -	\$ 82,388.00	\$ -	\$ 82,388.00	\$ -	\$ 135,443.00	\$ -	\$ -	\$ -	\$ -	\$ 135,443.00

Improved As A Percent of Direct

0152

Contractor Initials:

26/11/2025

State of New Hampshire

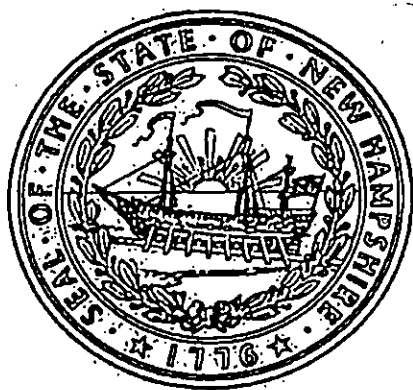
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COOS COUNTY FAMILY HEALTH SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 14, 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: 63204

Certificate Number : 0004488016



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. 2019.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

1. Pauline Tibbetts, Board 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 Coos County Family Health Services
(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 January 16, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Ken Gordon, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Coos County Family Health Services 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: 5/27/2020

Pauline Y. Tibbetts

Signature of Elected Officer

Name: Pauline Y. Tibbetts

Title: Board Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/01/2020

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

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

PRODUCER FIA/Cross Insurance 1100 Elm Street Manchester NH 03101		CONTACT NAME: Janice Jobin PHONE (A/C, No, Ext): (603) 669-3218 E-MAIL ADDRESS: jjobin@crossagency.com FAX (A/C, No): (603) 645-4331	
INSURED Coos County Family Health Services, Inc. 133 Pleasant Street Berlin NH 03570-2006		INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Ins Co INSURER B: MEMIC Indemnity Company INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 18058 11030	

COVERAGES **CERTIFICATE NUMBER:** 20-21 All Lines **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			PHPK2150215	07/01/2020	07/01/2021	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 \$ 2,000,000 PRODUCTS - COMPOP AGG \$ 2,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2150230	07/01/2020	07/01/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Uninsured motorist \$ 1,000,000
A	<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			PHUB728244	07/01/2020	07/01/2021	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	3102802240 (3a.) NH	07/01/2020	07/01/2021	<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
A	Employee Dishonesty			PHPK2150215	07/01/2020	07/01/2021	Limit \$500,000

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

CERTIFICATE HOLDER

CANCELLATION

NH DHHS 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
--	---



54 Willow Street
Berlin, NH 03570-1800
Ph: 1-603-752-3669
Fax: 1-603-752-3027

133 Pleasant Street
Berlin, NH 03570-2006
Ph: 1-603-752-2040
Fax: 1-603-752-7797

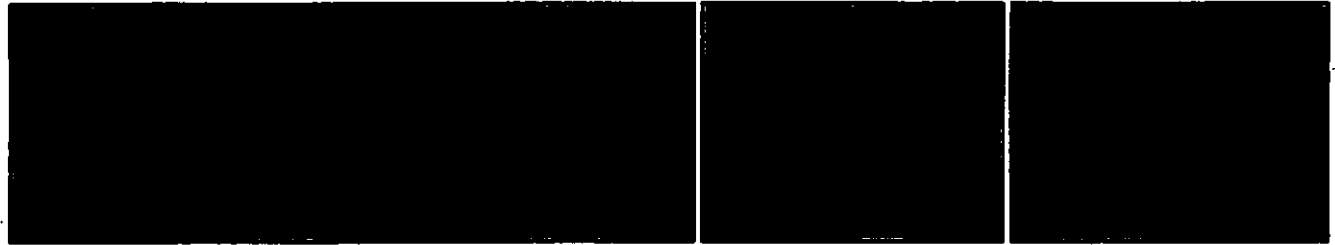
2 Broadway Street
Gorham, NH 03581-1597
Ph: 1-603-466-2741
Fax: 1-603-466-2953

59 Page Hill Road
Berlin, NH 03570-3568
Ph: 1-603-752-2900
Fax: 1-603-752-3727

MISSION OF COÖS COUNTY FAMILY HEALTH SERVICES

Coös County Family Health Services is a community-based organization providing innovative, personalized, comprehensive health care and social services of the highest quality to everyone, regardless of economic status.

(Mission Statement)
Board Approved 1/17/19



FINANCIAL STATEMENTS

June 30, 2018 and 2017

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Coos County Family Health Services, Inc.

We have audited the accompanying financial statements of Coos County Family Health Services, Inc., which comprise the balance sheets as of June 30, 2018 and 2017, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. 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 Coos County Family Health Services, Inc. as of June 30, 2018 and 2017, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
September 20, 2018

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Balance Sheets

June 30, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current assets		
Cash and cash equivalents	\$ 1,973,813	\$ 2,367,938
Patient accounts receivable, net	1,664,499	1,542,290
Grants receivable	272,269	226,011
Due from third party payers	45,000	55,000
Other current assets	<u>80,577</u>	<u>87,916</u>
Total current assets	4,036,158	4,279,155
Investments	750,000	-
Assets limited as to use	612,624	658,415
Beneficial interest in funds held by others	26,180	19,352
Property and equipment, net	<u>2,273,388</u>	<u>2,365,430</u>
Total assets	\$ <u>7,698,350</u>	\$ <u>7,322,352</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 308,377	\$ 276,711
Accrued payroll and related expenses	738,762	828,757
Deferred revenue	31,500	-
Current maturities of long-term debt	<u>-</u>	<u>43,248</u>
Total current liabilities	1,078,639	1,148,716
Long-term debt, less current maturities	<u>-</u>	<u>258,229</u>
Total liabilities	<u>1,078,639</u>	<u>1,406,945</u>
Net assets		
Unrestricted	6,496,643	5,757,854
Temporarily restricted	94,880	132,113
Permanently restricted	<u>28,188</u>	<u>25,440</u>
Total net assets	<u>6,619,711</u>	<u>5,915,407</u>
Total liabilities and net assets	\$ <u>7,698,350</u>	\$ <u>7,322,352</u>

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

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Statements of Operations

Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating revenue		
Patient service revenue	\$10,167,944	\$ 9,584,827
Provision for bad debts	<u>(187,040)</u>	<u>(312,981)</u>
Net patient service revenue	9,980,904	9,271,846
Grants, contracts, and contributions	3,315,147	3,384,250
Other operating revenue	145,677	162,991
Interest income	3,586	3,823
Net assets released from restriction for operations	<u>60,470</u>	<u>51,277</u>
Total operating revenue	<u>13,505,784</u>	<u>12,874,187</u>
Operating expenses		
Salaries and benefits	9,269,273	8,782,282
Other operating expenses	3,365,849	3,293,632
Depreciation and amortization	249,132	258,710
Interest expense	<u>820</u>	<u>13,635</u>
Total operating expenses	<u>12,875,074</u>	<u>12,348,259</u>
Excess of revenue over expenses	630,710	525,928
Net assets released from restriction for capital acquisition	<u>108,079</u>	<u>151,977</u>
Increase in unrestricted net assets	<u>\$ 738,789</u>	<u>\$ 677,905</u>

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

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Statements of Changes in Net Assets

Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Unrestricted net assets		
Excess of revenue over expenses	\$ 630,710	\$ 525,928
Grants received for capital acquisition	<u>108,079</u>	<u>151,977</u>
Increase in unrestricted net assets	<u>738,789</u>	<u>677,905</u>
Temporarily restricted net assets		
Grants, contracts, and contributions	131,316	250,686
Net assets released from restriction for operations	(60,470)	(51,277)
Net assets released from restriction for capital acquisition	<u>(108,079)</u>	<u>(151,977)</u>
(Decrease) increase in temporarily restricted net assets	<u>(37,233)</u>	<u>47,432</u>
Permanently restricted net assets		
Contributions	920	2,006
Change in fair value of beneficial interest in funds held by others	<u>1,828</u>	<u>444</u>
Increase in permanently restricted net assets	<u>2,748</u>	<u>2,450</u>
Change in net assets	704,304	727,787
Net assets, beginning of year	<u>5,915,407</u>	<u>5,187,620</u>
Net assets, end of year	<u>\$ 6,619,711</u>	<u>\$ 5,915,407</u>

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

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Statements of Cash Flows

Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 704,304	\$ 727,787
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Provision for bad debts	187,040	312,981
Depreciation and amortization	249,132	258,710
Contributions for long-term purposes	(108,999)	(153,983)
Change in fair value of beneficial interest in funds held by others	(1,828)	(444)
(Increase) decrease in the following assets		
Patient accounts receivable	(309,249)	(546,945)
Grants receivable	(46,258)	445,095
Due from third party payers	10,000	(9,750)
Other current assets	(7,661)	(41,240)
Increase (decrease) in the following liabilities		
Accounts payable and accrued expenses	31,666	(84,984)
Accrued payroll and related expenses	(89,995)	155,480
Deferred revenue	<u>31,500</u>	<u>-</u>
Net cash provided by operating activities	<u>649,652</u>	<u>1,062,707</u>
Cash flows from investing activities		
Purchase of investments	(750,000)	-
Capital acquisitions	(142,090)	(253,831)
(Increase) decrease in assets limited as to use	45,791	(18,057)
Transfer of endowment assets to perpetual trust held by others	<u>(5,000)</u>	<u>-</u>
Net cash used by investing activities	<u>(851,299)</u>	<u>(271,888)</u>
Cash flows from financing activities		
Payments on long-term debt	(301,477)	(353,946)
Contributions for long-term purposes	<u>108,999</u>	<u>153,983</u>
Net cash used by financing activities	<u>(192,478)</u>	<u>(199,963)</u>
Net (decrease) increase in cash and cash equivalents	(394,125)	590,856
Cash and cash equivalents, beginning of year	<u>2,367,938</u>	<u>1,777,082</u>
Cash and cash equivalents, end of year	<u>\$ 1,973,813</u>	<u>\$ 2,367,938</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	\$ 820	\$ 13,635

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

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

1. Summary of Significant Accounting Policies

Organization

Coos County Family Health Services, Inc. (the Organization) is a not-for-profit corporation organized in New Hampshire. The Organization is a Federally Qualified Health Center (FQHC) which provides outpatient health care, dental and disease prevention services to residents of Coos County, New Hampshire through direct services, referral and advocacy.

The Organization is a non-principal participant in the National Rural ACO 13 LLC (the ACO). The mission of the ACO is better health for populations, better care for individuals, and lower growth in health care expenditures. As a participant in the ACO, the Organization intends to work with the ACO, and other ACO participants and providers, to manage and coordinate care for Medicare fee-for-service beneficiaries, and to be accountable for the quality, cost and overall care of its patients. Pursuant to its operating agreement, the ACO will distribute shared savings it receives from Medicare in a predetermined ratio to the Organization, as applicable.

Acquisition of Ronald D. Montminy, D.D.S., P.C.

On October 31, 2016, the Organization acquired a local dental practice for \$85,000 to expand the scope of the Organization's services to include dental. The acquisition price included \$40,000 for furniture and equipment and \$45,000 for a non-compete for a one year period from the acquisition date.

Use of Estimates

The preparation of financial statements in conformity with U.S. 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Organization is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Organization 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 Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

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.

Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Patient accounts receivable are reduced by an allowance for uncollectible accounts. In evaluating the collectability of patient accounts receivable, the Organization analyzes its past history and identifies trends for each funding source. Management regularly reviews data about revenue in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts at June 30 is as follows:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 281,000	\$ 182,000
Provision	187,040	312,981
Write-offs	<u>(260,040)</u>	<u>(213,981)</u>
Balance, end of year	<u>\$ 208,000</u>	<u>\$ 281,000</u>

Grants Receivable

Grants receivable are stated at the amount management expects to collect from outstanding balances. All such amounts are considered collectible.

Investments

The Organization reports investments at fair value. Investments include assets held for long-term purposes. Accordingly, investments have been classified as non-current assets on the accompanying balance sheet regardless of maturity or liquidity. The Organization has established policies governing long-term investments.

The Organization has elected the fair value option for valuing its investments, which consolidates all investment performance activity within the other revenue and gains section of the statements of operations. The election was made because the Organization believes reporting the activity as a single amount provides a clearer measure of the investment performance.

Investment income and the change in fair value are included in the excess of revenue over expenses, unless otherwise stipulated by the donor or State Law.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

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 financial statements.

Assets Limited as to Use

Assets limited as to use include assets set aside as a reserve fund under loan agreements for repairs and maintenance on the real property collateralizing the loans, assets designated by the Board of Directors and donor-restricted grants and contributions.

Beneficial Interest in Funds Held by Others

The Organization is a beneficiary of an agency endowment fund at The New Hampshire Charitable Foundation (the Foundation). Pursuant to the terms of the resolution establishing the fund, property contributed to the Foundation is held as a separate fund designated for the benefit of the Organization. In accordance with its spending policy, the Foundation makes distributions from the fund to the Organization. The distributions are approximately 4% of the market value of the fund per year. The Organization's interest in the fund is recognized as permanently restricted net assets with changes in fair value reported as permanently restricted.

Property and Equipment

Property and equipment are carried at cost, less accumulated depreciation. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted net assets, and excluded from the excess of revenue over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted net assets. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets include contributions and grants for program services for which donor-imposed restrictions have not been met. Assets are released from restrictions as expenditures are made in line with restrictions called for under the terms of the donor.

Permanently restricted net assets include net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received and the conditions are met. The gifts are reported as either temporarily or permanently restricted support 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, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of operations as "net assets released from restriction."

Patient Service Revenue

Patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

340B Drug Pricing Program

The Organization, as an FQHC, is eligible to participate in the 340B Drug Pricing Program. The program requires drug manufacturers to provide outpatient drugs to FQHC's and other identified entities at a reduced price. The Organization contracts with local pharmacies under this program. The local pharmacies dispense drugs to eligible patients of the Organization and bill Medicare and commercial insurances on behalf of the Organization. Reimbursement received by the pharmacies is remitted to the Organization, less dispensing and administrative fees. Gross revenue generated from the program is included in patient service revenue. The cost of drug replenishments and contracted expenses incurred related to the program are included in other operating expenses.

Charity Care

The Organization provides care to patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than its established rates. Because the Organization does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue.

Donated Goods and Services (Unaudited)

The Organization acts as a conduit for pharmaceutical company patient assistance programs. The Organization provides assistance to patients in applying for and distributing prescription drugs under the programs. The value of the prescription drugs distributed by the Organization to patients is not reflected in the accompanying financial statements. The Organization estimates that the value of prescription drugs distributed by the Organization for the years ended June 30, 2018 and 2017 was \$2,183,864 and \$2,756,237, respectively.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

Various program help and support for the daily operations of the Organization's Response Program were provided by the general public of the surrounding communities. The donated services have not been reflected in the accompanying financial statements because they do not meet the criteria for recognition (specialized skills that would be purchased if not donated). Management estimates the fair value of donated services received but not recognized as revenues was \$132,525 and \$121,692 for the years ended June 30, 2018 and 2017, respectively. The Response Program also receives donated supplies to be used for program activities. The fair value of supplies recognized as revenues was \$10,165 and \$3,447 for the years ended June 30, 2018 and 2017, respectively.

Functional Expenses

The Organization provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2018</u>	<u>2017</u>
Program services	\$11,289,709	\$10,811,394
Administrative and general	<u>1,585,365</u>	<u>1,536,865</u>
Total	<u>\$12,875,074</u>	<u>\$12,348,259</u>

Excess of Revenue Over Expenses

The statements of operations reflect the excess of revenue over expenses. Changes in unrestricted net assets which are excluded from the excess of revenue over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets).

Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through September 20, 2018, the date that the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

2. Patient Accounts Receivable

Patient accounts receivable consisted of the following as of June 30:

	<u>2018</u>	<u>2017</u>
Medical and dental patient accounts receivable	\$ 1,111,015	\$ 1,012,113
Contract 340B pharmacy receivable	<u>761,484</u>	<u>811,177</u>
Total patient accounts receivable	1,872,499	1,823,290
Allowance for doubtful accounts	<u>(208,000)</u>	<u>(281,000)</u>
Patient accounts receivable, net	<u>\$ 1,664,499</u>	<u>\$ 1,542,290</u>

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

3. Investments

Financial Accounting Standards Board Accounting Standards Codification (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 FASB 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 following table sets forth by level, within the fair value hierarchy, the Organization's investments at fair value measured on a recurring basis:

	<u>Investments at Fair Value as of June 30, 2018</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 49,520	\$ -	\$ -	\$ 49,520
Corporate bonds	-	400,990	-	400,990
Government bonds	<u>299,490</u>	<u>-</u>	<u>-</u>	<u>299,490</u>
Total investments	<u>\$ 349,010</u>	<u>\$ 400,990</u>	<u>\$ -</u>	<u>\$ 750,000</u>

Corporate bonds are valued based on quoted market prices of similar assets.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

4. Assets Limited as to Use

Assets limited as to use is comprised of cash and cash equivalents and consisted of the following as of June 30:

	<u>2018</u>	<u>2017</u>
Board designated: working capital	\$ 515,736	\$ 513,931
United States Department of Agriculture Rural Development: loan agreements	-	6,283
Donor restricted:		
Temporarily restricted: specific purposes	94,880	132,113
Permanently restricted: endowment	<u>2,008</u>	<u>6,088</u>
Total	<u>\$ 612,624</u>	<u>\$ 658,415</u>

5. Property and Equipment

Property and equipment consists of the following:

	<u>2018</u>	<u>2017</u>
Land and improvements	\$ 153,257	\$ 153,257
Building and improvements	3,233,370	3,233,370
Furniture, fixtures, and equipment	<u>2,129,449</u>	<u>1,999,035</u>
Total cost	5,516,076	5,385,662
Less accumulated depreciation	<u>3,242,688</u>	<u>3,020,232</u>
Property and equipment, net	<u>\$ 2,273,388</u>	<u>\$ 2,365,430</u>

In 2010, the Organization made renovations to certain buildings with Federal grant funding under the ARRA – Capital Improvement Program. In 2014 the Organization also made renovations to certain buildings with Federal grant funding under the ACA – Capital Development Program. In accordance with the grant agreements, a Notice of Federal Interest (NFI) is required to be filed in the appropriate official records of the jurisdiction in which the property is located. The NFI is designed to notify any prospective buyer or creditor that the Federal Government has a financial interest in the real property acquired under the aforementioned grant; that the property may not be used for any purpose inconsistent with that authorized by the grant program statute and applicable regulations; that the property may not be mortgaged or otherwise used as collateral without the written permission of the Associate Administrator of the Office of Federal Assistance Management (OFAM), Health Resources and Services Administration (HRSA); and that the property may not be sold or transferred to another party without the written permission of the Associate Administrator of OFAM, HRSA.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

6. Line of Credit

The Organization had a \$500,000 line of credit with a local bank, which automatically renews annually in June. The line of credit is collateralized by the Organization's business assets with interest at the prime rate plus 1.50% (6.50% at June 30, 2018). The Organization is also required to pay 0.25% monthly on the unused portion of the line. There was no outstanding balance at June 30, 2018 and 2017. Androscoggin Valley Hospital is guarantor for the line.

7. Long-Term Debt

Long-term debt consists of the following:

	<u>2018</u>	<u>2017</u>
Note payable, U.S. Department of Agriculture, Rural Development, payable in monthly installments of \$1,285, including interest at 3.375%, due May 2042, collateralized by real estate. The note was paid in full in August 2017.	\$ -	\$ 258,958
Note payable, New Hampshire Health and Education Facilities Authority, payable in monthly installments of \$3,060, including interest at 1.00%, due August 2018, collateralized by real estate. The note was paid in full in August 2017,	-	42,519
Total long-term debt	-	301,477
Less current maturities	-	43,248
Long-term debt, less current maturities	<u>\$ -</u>	<u>\$ 258,229</u>

8. Patient Service Revenue

Patient service revenue is as follows:

	<u>2018</u>	<u>2017</u>
Gross charges	\$ 9,310,013	\$ 9,199,071
340B pharmacy revenue	<u>2,552,170</u>	<u>2,201,231</u>
Total gross revenue	11,862,183	11,400,302
Contractual adjustments	(1,383,837)	(1,566,748)
Sliding fee scale discounts	<u>(310,402)</u>	<u>(248,727)</u>
Total patient service revenue	<u>\$ 10,167,944</u>	<u>\$ 9,584,827</u>

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

Primary payers representing 10% or more of the Organization's gross patient service revenue are as follows:

	<u>2018</u>	<u>2017</u>
Medicare	33 %	33 %
Medicaid	24 %	23 %
Blue Cross	18 %	18 %
Harvard Pilgrim	12 %	12 %

The Organization has agreements with the Centers for Medicare and Medicaid Services. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. The Organization believes that it is in compliance with all laws and regulations. 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. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

A summary of the payment arrangements with major third-party payers follows:

Medicare

The Organization is reimbursed for the care of qualified patients on a prospective basis, with retroactive settlements related to vaccine costs only. The prospective payment is based on a geographically-adjusted rate determined by Federal guidelines. Overall, reimbursement is subject to a maximum allowable rate per visit. The Organization's Medicare cost reports have been audited by the Medicare administrative contractor through June 30, 2016.

Medicaid and Other Payers

The Organization also has entered into payment agreements with Medicaid and certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Organization under these agreements includes prospectively determined rates per visit, discounts from established charges and capitated arrangements for primary care services on a per member, per month basis.

The Organization provides care to patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than its established rates. The Organization estimates the costs associated with providing charity care by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for free care. The estimated cost of providing services to patients under the Organization sliding fee discount policy amounted to \$392,464 and \$311,485 for the years ended June 30, 2018 and 2017, respectively.

The Organization is able to provide these services with a component of funds received through local community support and federal and state grants.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

9. Retirement Plan

The Organization has a defined contribution plan under Internal Revenue Code Section 401(k) that cover substantially all employees. The Organization contributed \$209,121 and \$182,073 for the years ended June 30, 2018 and 2017, respectively.

10. Malpractice Insurance

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of the year ended June 30, 2018, there were no known malpractice claims outstanding which in the opinion of management, will be settled for amounts in excess of both FTCA and additional medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew the additional medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

11. Concentration of Risk

The Organization has cash deposits in major financial institutions which exceed federal depository insurance limits. The financial institutions have a strong credit rating and management believes the credit risk related to these deposits is minimal.

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. The following is a summary of gross medical and dental patient accounts receivable, by funding source at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Medicare	35 %	14 %
Medicaid	17 %	29 %
Blue Cross	15 %	16 %
Harvard Pilgrim	9 %	12 %
Other	<u>24 %</u>	<u>29 %</u>
	<u>100 %</u>	<u>100 %</u>

The following is a summary of gross 340B pharmacy accounts receivable, by contract pharmacy at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Walmart Stores, Inc.	64 %	97 %
Walgreen Co.	29 %	3 %
Other	<u>7 %</u>	<u>- %</u>
	<u>100 %</u>	<u>100 %</u>

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Financial Statements

June 30, 2018 and 2017

The Organization receives a significant amount of grants from the U.S. Department of Health and Human Services (DHHS). As with all government funding, these grants are subject to change in future years. For the years ended June 30, 2018 and 2017, grants from DHHS (including both direct awards and awards passed through other organizations) represented approximately 66% and 70%, respectively, of grants, contracts, and contributions.

SUPPLEMENTARY INFORMATION

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Contract Number</u>	<u>Total Federal Expenditures</u>
<u>United States Department of Health and Human Services:</u>			
<u>Direct:</u>			
Health Centers Cluster			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		\$ 644,161
Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program	93.527		1,361,384
Total Health Centers Cluster			2,005,545
<u>Passthrough:</u>			
<u>State of New Hampshire Department of Health Human Services</u>			
Maternal and Child Health Services Block Grant to the States	93.994	102-500731/90080000	7,521
Family Planning Services	93.217	102-500734/90080203	39,844
Temporary Assistance for Needy Families	93.558	502-500891/45130203	11,331
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	102-500731/90080081	17,807
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	102-500731/90072003	43,359
<u>New Hampshire Coalition Against Domestic and Sexual Violence</u>			
Injury Prevention and Control Research and State and Community Based Programs	93.136	not available	12,995
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	not available	65,966
<u>Bi-State Primary Care Association, Inc.</u>			
Grants to States to Support Oral Health Workforce Activities	93.236	not available	79,162
Total United States Department of Health and Human Services			2,283,530
<u>United States Department of Justice:</u>			
<u>Passthrough:</u>			
<u>New Hampshire Coalition Against Domestic and Sexual Violence</u>			
Sexual Assault Services Formula Program	16.017	not available	28,147
Crime Victim Assistance	16.575	not available	142,103
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	not available	5,531
Total United States Department of Justice			175,781
Total Expenditures of Federal Awards			\$ 2,459,311

The accompanying notes are an integral part of this schedule.

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

1. Basis of Presentation

The schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Coos County Family Health Services, Inc. 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 the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Coos County Family Health Services, Inc.

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. Pass-through entity identifying numbers are presented where available. Coos County Family Health Services, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



BerryDunn

**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**

Board of Directors
Coos County Family Health Services, Inc.

We have audited, in accordance with U.S. generally accepted auditing standards 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 Coos County Family Health Services, Inc. (the Organization), which comprise the balance sheet as of June 30, 2018, and the related statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 20, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the auditing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's 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.

Board of Directors
Coos County Family Health Services, Inc.

Compliance and Other Matters

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

Berry Dunn McNeil & Parker, LLC

Portland, Maine
September 20, 2018



BerryDunn

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Coos County Family Health Services, Inc.

Report on Compliance for The Major Federal Program

We have audited Coos County Family Health Services, Inc.'s (the Organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2018. The Organization's major federal program is 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 the Organization's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; 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 the Organization'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 the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on the Major Federal Program

In our opinion, Coos County Family Health Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Board of Directors
Coos County Family Health Services, Inc.

Report on Internal Control Over Compliance

Management of the Organization 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, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 the Organization'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.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
September 20, 2018

COOS COUNTY FAMILY HEALTH SERVICES, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified:

☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

Health Centers Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

2. Financial Statement Findings

None

3. Federal Award Findings and Questioned Costs

None

COOS COUNTY FAMILY HEALTH SERVICES, INC.
54 WILLOW STREET – BERLIN, NH 03570
752-3669
BOARD OF DIRECTORS

H. Guyford Stever, Jr., 2022 (4th)

****PRESIDENT****

Chair, Executive Committee

Patti Stolte, 2020 (1st)

****VICE-PRESIDENT****

Chair, Personnel Committee

Aline Boucher, 2020 (4th)

****TREASURER****

Chair, Finance/Development Committee

Pauline Tibbetts, 2020 (1st)

****SECRETARY****

Robert Pelchat, 2020 (6th)

Marge McClellan, 2020 (6th)

Roland Olivier, 2020 (2nd)

Chair, Health Care Reform Committee

David Morin, 2020 (2nd)

Chair, Governance Committee

Robert Thompson, 2021 (2nd)

Chair, Facilities Committee

Claudette Momeau, 2020 (1st)

Chair, Quality Improvement Committee

Kassie Eafrafi, 2022 (1st)

Melanie Maynor, 2022 (1st)

Cynthia Desmond, 2022 (1st)

Gregg Marrer

Kenneth E. Gordon

WORK EXPERIENCE

CHIEF EXECUTIVE OFFICER: Coos County Family Health Services, Berlin, New Hampshire (2/15 – present)

- Provided administrative and strategic leadership to a Federally Qualified Health Center serving approximately 12,000 patients.
- Work closely with the organization's Board of Directors to establish policy and to monitor performance in the realms of finance, clinical quality, consumer and staff satisfaction.

ADMINISTRATOR: North Country Health Consortium, Littleton, New Hampshire (8/13 – present)

- Provide administrative leadership of the North Country Accountable Care Organization, a newly formed non-profit entity comprised of four community health centers working in collaboration to improve the health and well-being of North Country residents.

EXECUTIVE DIRECTOR: Area Agency on Aging for Northeastern Vermont, St. Johnsbury, Vermont (9/02 – 7/13)

- Provided administrative leadership to a private, non-profit human service agency serving older adults and family caregivers.
- Financial management of the organization's budget.
- Supervision of clinical and administrative staff.

SOCIAL SERVICES COORDINATOR: Caledonia Home Health Care and Hospice, St. Johnsbury, Vermont (8/97 - 8/02)

- Provided medical social work to individuals and families receiving home care and hospice services.
- Supervised and coordinated the work of four master's level staff members.
- Provided consultation to medical staff regarding psycho-social issues.
- Participated in discharge planning with other social service and health agencies.

CHILD PROTECTIVE SERVICE WORKER: Vermont Department of Social & Rehabilitation Services, St. Johnsbury, Vermont (5/96 - 8/97)

- Coordinated multidisciplinary treatment teams providing services to families.

Kenneth E. Gordon

Resume/Pg. 2

- Psychosocial assessment & case planning.
- Care Management (Medicaid reimbursable).
- Individual and family counseling.
- Placement and supervision of children in foster care.
- Preparation of court reports.

ADOPTION SOCIAL WORKER: Vermont Department of Social & Rehabilitation Services,
St. Johnsbury & Newport, Vermont (4/90 -9/94)

- Recruitment, training and assessment of adoptive applicants.
- Placement and supervision of abused and neglected children with adoptive families.
- Counseling with birth parents considering the voluntary relinquishment of a child.
- Consultation with casework staff regarding adoption issues.
- Preparation of adoption homes studies and probate court reports.

FOSTER CARE COORDINATOR: Vermont Department of Social & Rehabilitation Services,
St. Johnsbury, Vermont (12/86 - 4/90)

- Managed a foster care program serving approximately fifty children.
- Fiscal administration, program planning and evaluation.
- Curriculum development and in-service training.

ASSISTANT DIRECTOR: Upward Bound Project, Lyndon State College (9/85 - 12/86)

- Co-directed a college preparatory program for disadvantaged youth.
- Formulated program goals and evaluated outcomes.
- Co-authored a successful federal grant proposal totaling more than \$400.00.
- Training, supervision and evaluation of staff.
- Academic and career counseling.

EDUCATION

MASTERS OF SOCIAL WORK (M.S.W.) May 1996. University of Vermont

- 1st year field internship: Reach Up Program, Vermont Department of Social Welfare
- 2nd year clinical internship: Fletcher Allen Health Care, Inpatient Psychiatric Unit

BACHELOR OF SCIENCE (B.S.) Behavioral Science and Special Education. May, 1984.
Lyndon State College, Lyndonville, Vermont

REFERENCES

Available upon request

Patricia A. Couture

Work History

1983- Present Coos County Family Health Services, Berlin, NH.

1991- Present: Chief Operating Officer/RN: Responsible for the day-to-day administration and overall activities of the clinical services in conjunction with the Medical Director and Chief Executive Officer. Major administrative responsibilities include: implement and monitor quality improvement programs; hire, train, supervise and evaluate employees; assist Chief Executive Officer with grant proposals; assist Medical Director with clinical policies and guidelines; perform medical record audits; implement all clinical schedules, and be familiar with all outpatient nursing functions. Responsible for the overall direction, coordination and evaluation of Nursing, Medical Records, Pharmacy, Medical Support, Laboratory and Maintenance Services.

2011- Present: Corporate Compliance Officer: Responsible for the operation and management of the Compliance Program and reports to the CEO and Board of Directors.

1986-1991 Site Coordinator: Responsible for the coordination and evaluation of three programs: Family Planning/Women's Health, Sexually Transmitted Diseases, and HIV Counseling and Testing in three communities - Berlin, Lancaster and Colebrook. Administrative responsibilities included: trained, supervised and evaluated employees; assisted Executive Director with agency policies, procedure and protocols; and provided community education. Clinical responsibilities included: patient counseling, education, follow-up, documentation, laboratory services, referrals and nursing functions/procedures.

1983-1986 Clinical Nurse/Counselor: Responsible for outpatient clinical services and Family Planning/Women's Health counseling services.

1976-1983 St. Vincent de Paul Nursing Home, Berlin, NH.

LPN Charge Nurse: Nursing responsibilities included: responsible for 29 residents, supervised nurse's aides, prepared verbal/written reports, administration of medication, complete nursing care, transcribed physician orders, and documentation; nursing process, assessment, nursing diagnosis, care plan, outpatient goals, outcomes and nursing interventions.

1976-1977 Androscoggin Valley Hospital Berlin, NH

Private Duty Nurse: Complete nursing care.

Education:

Granite State College
Bachelor of Science in Healthcare Administration, 2007 December
Member of Alpha Sigma Lambda National Honor Society

New Hampshire Technical College, Berlin, NH
Associate Nursing Degree, 1989 (May)
Member of Phi Theta Kappa Honor Society

New Hampshire Vocational Technical College, Berlin, NH
Practical Nursing Diploma, 1976 (June)
Graduated with Honors

Berlin High School, Berlin, NH
Graduated 1975

License:

New Hampshire Board of Nursing, Concord, NH
Registered Nurse License, 1990 (July)
Practical Nurse License, 1976 (October)

Continued Education:

Nursing and Management Workshops, Seminars, National Conferences and Lectures.

References:

Available Upon Request

MELISSA M FRENETTE, CPA

FUNCTIONAL SUMMARY

Certified Public Accountant with over twelve years of experience in public accounting. Experienced in training and supervising staff, managing multiple on-going engagements and facilitating timely income tax filing and reporting for firm clients.

EMPLOYMENT

2007-Present Coos County Family Health Services Berlin, NH

Chief Financial Officer

- Oversee the general operation of the Finance and Purchasing Departments
- Analyzes available data and suggests way to improve agency's self sufficiency
- Prepares budgets, reports and studies for CCFHS and all funding sources
- Takes a leadership role in the annual financial audit
- Performs employee evaluations and assigns tasks as appropriate
- Attends applicable board and committee meetings
- Possesses a through working knowledge of cost reporting requirements

2004-2007 Malone, Dirubbo & Company/Phillips & Associates Lincoln, NH

Senior Staff Accountant

- Conducted financial statement audits for multiple entities
- Prepared audited, reviewed, and compiled financial statements
- Compiled and prepared loan package information
- Consulted in business entity choices
- Prepared personal and business income tax returns
- Prepared personal and business income tax projections
- Prepared projected financial statements and cash flows
- Consulted in inventory cost methods
- Trained clients in use of accounting software

1995-2004 Driscoll & Company, PLLC Berlin, NH

Senior Staff Accountant/Office Manager

- Supervised and trained office staff members
- Managed work flow for deadline achievement
- Installed and maintained accounting and tax software
- Prepared audited, reviewed, and compiled financial statements
- Prepared payroll tax returns
- Conducted 401(K) plan audits and financial statements

EDUCATION

1992-1995 Plymouth State University Plymouth, NH

B.S. Accounting, minor Mathematics
Graduated cum laude

COMMUNITY ACTIVITIES

Current Assistant Treasurer of Business Enterprise Development Corporation (BEDCO)

Former member Androscoggin Valley Economic Recovery (AVER) technology taskforce

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants

New Hampshire Society of Certified Public Accountants

KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services Division of Public Health Services

Agency Name:

Name of Bureau/Section: Community Health Services/Maternal & Child Health/Family Planning Services

BUDGET PERIOD: SFY 20 (7/1/19 - 6/30/20)			
Name & Title Key Administrative Personnel	Annual Salary of Key Administrative Personnel	Percentage of Salary Paid by Contract	Total Salary Amount Paid by Contract
Ken Gordon, CEO	\$149,000	0.00%	\$0.00
Patricia Couture, COO	\$132,392	1.13%	\$1,500.00
Melissa Frenette, CFO	\$130,582	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			\$1,500.00

BUDGET PERIOD: SFY 21 (7/1/20 - 6/30/21)			
Name & Title Key Administrative Personnel	Annual Salary of Key Administrative Personnel	Percentage of Salary Paid by Contract	Total Salary Amount Paid by Contract
Ken Gordon, CEO	\$152,048	0.00%	\$0.00
Patricia Couture, COO	\$135,034	1.11%	\$1,500.00
Melissa Frenette, CFO	\$133,846	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			\$1,500.00

Key Administrative Personnel are top-level agency leadership (President, Executive Director, CEO, CFO, etc.), and individuals directly involved in operating and managing the program (project director, program manager, etc.). These personnel MUST be listed, even if no salary is paid from the contract. Provide their name, title, annual salary and percentage of annual salary paid from the agreement.



State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Family Planning Services

This 3rd Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Equality Health Center, (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 38 South Main Street, Concord, NH 03301.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017, (Item #21A), as amended on June 19, 2019, (Late Item #78), and as amended on December 18, 2019, (Item # 16), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$358,981.
2. Modify Exhibit B, Amendment #2 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2, Exhibit B-3, Exhibit B-4, B-5, Budget Amendment #2, Exhibit B-6, Budget Amendment #3, Exhibit B-7, Budget Amendment #2, and Exhibit B-8, Budget Amendment #2.
3. Modify Exhibit B-6, Amendment #2 Budget Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-6, Amendment #3 Budget Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.

DMW

New Hampshire Department of Health and Human Services
Family Planning Services

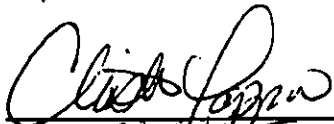


All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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

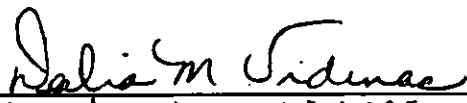
State of New Hampshire
Department of Health and Human Services

5-22-2020
Date


Name: Christine Tappan
Title: Associate Commissioner

Equality Health Center

5/21/2020
Date


Name: DALIA M. VIDUNAS
Title: EXECUTIVE DIRECTOR

OFFICE OF THE ATTORNEY GENERAL

Date _____

~~Name:~~

Title:

OFFICE OF THE SECRETARY OF STATE

Date _____

Name:

Title:

Exhibit B-6, Amendment #3
Budget Family Planning Funds

New Hampshire Department of Health and Human Services

Bidder/Program Name: Equality Health Center

Budget Request for: RFA-2018-DPHS-03-FAMIL-04-A03 Family Planning Services

Budget Period July 1, 2020–June 30, 2021

Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
	Incremental	Fixed		Incremental	Fixed		Incremental	Fixed	
1. Total Salary/Wages	\$ 202,700		\$ 202,700	\$ 131,610		\$ 131,610	\$ 71,090		\$ 71,090
2. Employee Benefits	\$ 15,509		\$ 15,509	\$ 10,068		\$ 10,068	\$ 5,441		\$ 5,441
3. Consultants			\$ -			\$ -	\$ -		\$ -
4. Equipment:			\$ -			\$ -	\$ -		\$ -
Rental			\$ -			\$ -	\$ -		\$ -
Repair and Maintenance			\$ -			\$ -	\$ -		\$ -
Purchase/Depreciation			\$ -			\$ -	\$ -		\$ -
5. Supplies:			\$ -			\$ -	\$ -		\$ -
Educational	\$ 750		\$ 750	\$ 750		\$ 750	\$ -		\$ -
Lab			\$ -			\$ -	\$ -		\$ -
Pharmacy	\$ 500		\$ 500	\$ 250		\$ 250	\$ 250		\$ 250
Medical	\$ 450		\$ 450			\$ -	\$ 450		\$ 450
Office	\$ 2,678		\$ 2,678	\$ 2,678		\$ 2,678	\$ -		\$ -
6. Travel	\$ 614		\$ 614	\$ 614		\$ 614	\$ -		\$ -
7. Occupancy	\$ 17,102		\$ 17,102	\$ 17,102		\$ 17,102	\$ -		\$ -
8. Current Expenses			\$ -			\$ -	\$ -		\$ -
Telephone	\$ 2,685		\$ 2,685	\$ 2,685		\$ 2,685	\$ -		\$ -
Postage	\$ 628		\$ 628	\$ 628		\$ 628	\$ -		\$ -
Subscriptions	\$ 1,716		\$ 1,716	\$ 1,716		\$ 1,716	\$ -		\$ -
Audit and Legal	\$ 1,370		\$ 1,370	\$ 1,370		\$ 1,370	\$ -		\$ -
Insurance	\$ 6,566		\$ 6,566	\$ 6,566		\$ 6,566	\$ -		\$ -
Board Expenses	\$ 397		\$ 397	\$ 397		\$ 397	\$ -		\$ -
9. Software			\$ -			\$ -	\$ -		\$ -
10. Marketing/Communications	\$ 1,050		\$ 1,050	\$ 1,050		\$ 1,050	\$ -		\$ -
11. Staff Education and Training	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	\$ -		\$ -
12. Subcontracts/Agreements			\$ -			\$ -	\$ -		\$ -
13. Other-Translation Services	\$ 300		\$ 300			\$ -	\$ 300		\$ 300
Other-Licenses	\$ 250		\$ 250			\$ -	\$ 250		\$ 250
			\$ -			\$ -	\$ -		\$ -
			\$ -			\$ -	\$ -		\$ -
Total	\$ 256,265	\$ -	\$ 256,265	\$ 178,484	\$ -	\$ 178,484	\$ 77,781	\$ -	\$ 77,781

Indirect As A Percent of Direct

State of New Hampshire

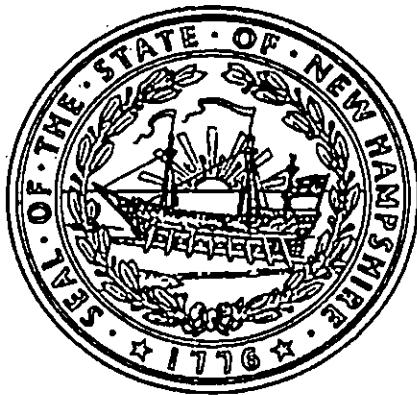
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that EQUALITY HEALTH CENTER is a New Hampshire Trade Name registered to transact business in New Hampshire on March 02, 2016. 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; and the attached is a true copy of the list of documents on file in this office.

Business ID: 740013

Certificate Number: 0004591721



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of September A.D. 2019.

A handwritten signature in black ink, appearing to read "William M. Gardner", written over a horizontal line.

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

I, Elizabeth Campbell, 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 Equality Health Center.
(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 20, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Dalia M. Vidunas (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Equality Health Center 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: 5-20-2020



Signature of Elected Officer

Name: Elizabeth Campbell

Title: Treasurer, EHC Board of Directors



NHWOMEN-01

MSNELL

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/26/2019

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

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

PRODUCER
Davis & Towle Morrill & Everett, Inc.
115 Airport Road
Concord, NH 03301

CONTACT NAME: Mary Ellen Snell, CIC

PHONE (AC, No, Ext): (603) 715-9754

FAX (AC, No): (603) 225-7935

E-MAIL Address: msnell@davistowle.com

INSURED

NH Women's Health Services Inc
DBA Equality Health Center
38 South Main Street
Concord, NH 03301

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Essex Insurance Company

INSURER B: First Community Insurance Co.

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	ADOL 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 <input checked="" type="checkbox"/> Professional Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			SM929311	1/10/2019	1/10/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea. occurrence) \$ 50,000 MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 0
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea. accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> 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 N	N/A	WC009863311	10/1/2019	10/1/2020	PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> G.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 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)

Professional Liability Policy
Insurance Company: Evanston Insurance Company
Policy Dates: 1/10/2019 to 1/10/2020
Limits of Liability:
\$1,000,000 Each Claim
\$3,000,000 Aggregate

SEE ATTACHED ACORD 101

CERTIFICATE HOLDER

NH 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



ADDITIONAL REMARKS SCHEDULE

Page 1 of 1

AGENCY Davis & Towle Morrill & Everett, Inc.		NAMED INSURED NH Women's Health Services Inc DBA Equality Health Center 38 South Main Street Concord, NH 03301	
POLICY NUMBER SEE PAGE 1			
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM.

FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Description of Operations/Locations/Vehicles:
Directors & Officers Liability
Insurance Company: Mount Vernon Fire Ins. Co.
Policy Dates: 9/6/2019 to 9/6/2020
Limits of Liability:
\$1,000,000 Each Claim
\$1,000,000 Aggregate

Employment Practices Liability
Insurance Company: Mount Vernon Fire Ins. Co.
Policy Dates: 9/6/2019 to 9/6/2020
Limits of Liability:
\$1,000,000 Each Claim
\$1,000,000 Aggregate



Mission Statement

Equality Health Center's mission is to advance health by empowering our clients and communities through advocacy, education, outreach, and the provision of quality, non-judgmental healthcare with expertise in sexual, reproductive, and gender-affirming services.

Vision Statement

We envision a world in which all people have the freedom to make educated choices regarding all aspects of their healthcare.

Core Values

- ◊ We are a client-centered, not-for-profit, independent healthcare facility.
- ◊ We provide quality, evidence-based healthcare.
- ◊ We value the equality of all regardless of age, race, ethnicity, religion, gender, sexual orientation, gender identity, disability, body size, socio-economic status, or immigration status.
- ◊ We respect the dignity of all individuals and act with compassion.
- ◊ We remain committed to reproductive freedom and social justice.
- ◊ We are committed to providing difficult to access healthcare, with expertise in abortion and LGBTQ care.
- ◊ We strive to create and maintain a physically and emotionally safe, confidential, and inclusive environment.
- ◊ We provide medically accurate, comprehensive and respectful client and community education.
- ◊ We actively seek collaborations within our community to accomplish shared goals.
- ◊ We are committed to the training of future healthcare providers.
- ◊ We continue to champion the feminist model of healthcare, which promotes self-determination and equality for all people.

**CONCORD FEMINIST
HEALTH CENTER dba
EQUALITY HEALTH CENTER**

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
DECEMBER 31, 2018 AND 2017**

CONCORD FEMINIST HEALTH CENTER dba
EQUALITY HEALTH CENTER

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Hennessey & Vallee, PLLC

Certified Public Accountants



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Trustees of
Concord Feminist Health Center
dba Equality Health Center
Concord, New Hampshire

Management is responsible for the accompanying financial statements of Equality Health Center (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Hennessey & Vallee, PLLC
Hennessey & Vallee, PLLC
Concord, New Hampshire

May 14, 2019

**CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER**
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
Current Assets		
Cash - operating	\$ (803)	\$ 8,392
Cash - savings	138,328	150,684
Cash - money market	1,084	29,542
Accounts receivable	59,028	88,376
Employee loan receivable	1,420	-
Grant receivable	44,114	13,240
Investments	124,664	57,065
Inventory	12,211	34,204
Prepaid expenses	7,424	10,868
Total current assets	<u>387,470</u>	<u>392,371</u>
Property and Equipment		
Land, building and improvements	372,635	323,391
Medical equipment	77,999	77,999
Office equipment	117,709	117,709
Office furniture	33,659	31,200
Signage/Logo	6,605	6,605
Total property and equipment	608,607	556,904
Less: accumulated depreciation	<u>(407,821)</u>	<u>(390,485)</u>
Property and equipment - net	<u>200,786</u>	<u>166,419</u>
TOTAL ASSETS	<u>\$ 588,256</u>	<u>\$ 558,790</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 11,875	\$ 18,825
Accrued expenses	<u>33,572</u>	<u>31,876</u>
Total current liabilities	<u>45,447</u>	<u>50,701</u>
Net Assets		
Without donor restrictions	<u>542,809</u>	<u>508,089</u>
Total net assets	<u>542,809</u>	<u>508,089</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 588,256</u>	<u>\$ 558,790</u>

See Accompanying Notes and Accountants' Compilation Report.

CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
REVENUE AND SUPPORT		
Health care services	\$ 578,789	\$ 600,930
Contributions	61,634	56,806
Medical resident fees	7,200	4,500
Grants	189,267	142,667
Events	16,071	10,201
In-kind services	4,000	4,000
Other revenue	1,779	1,503
Total revenue and support without donor restrictions	<u>858,740</u>	<u>820,607</u>
EXPENSES		
Program expenses	712,722	636,236
Management and general	162,690	141,269
Fundraising	16,087	12,965
Total expenses	<u>891,499</u>	<u>790,470</u>
OTHER REVENUE AND EXPENSE		
Class action settlement	68,542	-
Investment income	3,874	2,082
Realized gain on investments	-	19,376
Unrealized (loss) gain on investments	(4,937)	(16,645)
Total other revenue and expense	<u>67,479</u>	<u>4,813</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>34,720</u>	<u>34,950</u>
NET ASSETS - Beginning of Year	<u>508,089</u>	<u>473,139</u>
NET ASSETS - End of Year	<u>\$ 542,809</u>	<u>\$ 508,089</u>

See Accompanying Notes and Accountants' Compilation Report.

**CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER**

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 34,720	\$ 34,950
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	17,336	13,648
Unrealized loss on investments	4,937	16,645
Realized gain on sale of investments	-	(19,376)
(Increase) decrease in assets		
Accounts and grants receivable	(1,526)	(45,847)
Employee loan receivable	(1,420)	-
Prepaid expenses	3,444	(1,051)
Inventory	21,993	(21,100)
Increase (decrease) in liabilities		
Accounts payable	(6,950)	3,528
Accrued expenses	1,696	1,903
	<u>74,230</u>	<u>(16,700)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
	<u>74,230</u>	<u>(16,700)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	-	27,224
Purchase of investments	(72,536)	(23,572)
Purchase of property and equipment	(51,703)	(12,592)
	<u>(124,239)</u>	<u>(8,940)</u>
NET CASH USED BY INVESTING ACTIVITIES		
	<u>(124,239)</u>	<u>(8,940)</u>
NET DECREASE IN CASH	(50,009)	(25,640)
CASH - Beginning Of Year	<u>188,618</u>	<u>214,258</u>
CASH - End of Year	<u>\$ 138,609</u>	<u>\$ 188,618</u>

See Accompanying Notes and Accountants' Compilation Report.

CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER
STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2018

(With comparative totals for the year ended December 31, 2017)

	Program Services	General and Administrative	Fund Raising	2018 Total	2017 Total
WAGES AND RELATED					
Salaries and wages	\$ 411,561	\$ 98,237	\$ 7,239	\$ 517,037	\$ 464,138
Employee benefits	32,898	12,440	737	46,075	35,114
Payroll taxes	31,206	7,449	549	39,204	36,058
Total wages and related	<u>475,665</u>	<u>118,126</u>	<u>8,525</u>	<u>602,316</u>	<u>535,310</u>
OTHER EXPENSES					
Medical supplies	69,642	-	-	69,642	78,433
Professional fees	25,471	3,063	-	28,534	20,493
Medical practitioners	28,525	-	-	28,525	30,300
Advertising	21,030	335	4,376	25,741	15,209
Office supplies and expense	2,561	20,729	1,097	24,387	17,972
Meetings and events	21,366	-	-	21,366	9,708
Occupancy	15,715	4,024	382	20,121	21,740
Depreciation	13,540	3,467	329	17,336	13,648
Insurance	15,638	1,464	121	17,223	16,153
Telephone and internet	4,481	1,313	173	5,967	5,615
Equipment rental	2,592	2,808	-	5,400	3,784
Bank and credit card charges	-	4,850	-	4,850	4,094
In-kind services	4,000	-	-	4,000	4,000
Licensing and fees	3,813	-	-	3,813	3,650
Memberships	2,585	517	345	3,447	2,591
Printing and copying	1,804	984	492	3,280	3,165
Repairs and maintenance	1,489	382	38	1,909	1,129
Postage and shipping	559	628	209	1,396	2,003
Travel	1,364	-	-	1,364	-
Staff development	882	-	-	882	1,473
Total other expenses	<u>237,057</u>	<u>44,564</u>	<u>7,562</u>	<u>289,183</u>	<u>255,160</u>
TOTAL EXPENSES - 2018	<u>\$ 712,722</u>	<u>\$ 162,690</u>	<u>\$ 16,087</u>	<u>\$ 891,499</u>	
TOTAL EXPENSES - 2017	<u>\$ 636,236</u>	<u>\$ 141,269</u>	<u>\$ 12,965</u>		<u>\$ 790,470</u>

See Accompanying Notes and Accountants' Compilation Report.

**CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Concord Feminist Health Center (the Organization) was organized in New Hampshire as a non-stock, non-profit corporation in 1974. The Organization operates as the Equality Health Center and provides reproductive health, LGBTQ, and behavioral health services as well as advocacy and educational outreach.

In 2018 and 2017, over 2,000 clients were provided with a variety of reproductive care and other services. Some of the services were free of charge including non-biased and compassionate counseling services for pregnancy options, pre and post abortion, birth control and pre and post HIV testing. Referrals were provided for other counseling services such as prenatal care, midwives, adoption services, naturopathic care, smoking cessation, eating disorders, LGBTQ support groups and domestic and sexual assault support. The Organization provides outreach to the schools and to the greater community and also maintains a voice in the political arena to protect the rights of individuals and their choices.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Basis of Presentation

The Organization presents its financial statements according to generally accepted accounting principles for not-for-profit organizations and classifies its revenues and net assets in accordance with donor imposed restrictions. The Organization's net assets are presented as follows:

Net assets without donor restrictions – Includes both undesignated and designated net assets, which are revenues not restricted by outside sources and revenues designated by the Board of Directors for special purposes and their related expenses.

Net assets with donor restrictions – Includes gifts and pledges for which time and donor-imposed restrictions have not yet been made. At December 31, 2018 and 2017, the Organization had no net assets with donor restrictions.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At December 31, 2018 and 2017, the Organization had no cash equivalents.

Accounts Receivable

The Organization utilizes the direct write-off method of recording uncollectable accounts receivable. Due to the Organization's low experience with uncollectible accounts, no allowance for bad debts has been provided.

**CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER**
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Depreciation

Property is recorded at cost, except for donated assets, which are recorded at estimated fair value at the date of the donation. Expenditures for maintenance and repairs are charged against operations. Renewal and betterments which materially extend the life of the assets are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building and improvements.....	15 – 40 years
Medical equipment.....	3 – 5 years
Office equipment.....	5 years
Furniture.....	5 – 7 years
Signage.....	5 – 7 years

Depreciation expense aggregated \$17,336 and \$13,648 for the years ended December 31, 2018 and 2017, respectively.

Accrued Earned Time

The Organization has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee. The liability was \$20,369 and \$12,225 at December 31, 2018 and 2017, respectively.

Revenue Recognition

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence or nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without donor restrictions. The Organization has not received any support that would be classified as net assets with donor restrictions. Service revenue is recognized when services have been completed and are ready to be invoiced.

Functional Expenses

The cost of providing the various programs has been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. General and administrative expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Organization.

Donated Services

The Organization receives a significant amount of donated services from unpaid volunteers as Board of Directors Members and others who assist in special projects including escorting/greeting patients and fund-raising. These volunteers provide more than a thousand hours of service each year. These services, while critical to the success of the Organization, have not been recognized in the Statement of Activities because the criteria for recognition have not been met.

The Organization received donated services from a medical director at fair value of \$4,000 for each year ended December 31, 2018 and 2017. This is recognized in the financials as In-kind donations.

CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

The Organization expenses advertising costs as they are incurred. Advertising costs for the years ended December 31, 2018 and 2017 were \$25,741 and \$15,209.

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.

Reclassifications

Certain amounts in the 2017 financial statements have been reclassified in order to conform to the 2018 presentation with no effect on previously reported changes in net assets.

Income Taxes

The Internal Revenue Service has determined that the Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from state income taxes by virtue of its ongoing exemption from federal income taxes. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The Organization complies with the *Accounting for Uncertainty in Income Taxes* standard. Accordingly, management has evaluated its tax positions and has concluded that the Organization has maintained its tax exempt status, does not have any significant unrelated business income, and has taken no uncertain tax positions that require adjustment or disclosure in its financial statements. With few exceptions, the Organization is no longer subject to income tax examinations by the U.S. Federal or State authorities for years before 2015.

NOTE 2 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization has \$347,299 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures, consisting of cash of \$138,609, accounts and grants receivable of \$104,562 and investments of \$124,664. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

NOTE 3 INVESTMENTS

The Organization has received donations of equity securities which are held in a brokerage account. These marketable securities are reported in the Statements of Financial Position at fair value based on readily determinable rates. Unrealized gains and losses are included in the change in net assets in the accompanying Statements of Activities.

**CONCORD FEMINIST HEALTH CENTER
dba EQUALITY HEALTH CENTER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 4 FAIR VALUE OF FINANCIAL INSTRUMENTS

Accounting Standards Codification No. 825, "Financial Instruments", requires the Organization to disclose estimated fair value for its financial instruments. The carrying amounts of cash, accounts receivable, prepaid expenses, accounts payable, and accrued expenses approximate fair value because of the short maturity of those instruments.

NOTE 5 NET ASSETS - BOARD DESIGNATED

The Board has designated certain funds as contributions for the purpose of providing client assistance. These funds are held in separate cash accounts. The Organization periodically receives further contributions for this assistance. Management recommends and the Board approves the use of the funds.

NOTE 6 LINE OF CREDIT

The Organization has an unsecured revolving line of credit with a local bank that allows for borrowings up to \$100,000 with interest payable monthly at the bank's prime rate plus 1%. Interest expense was zero and the line had no outstanding balance at December 31, 2018 and 2017.

NOTE 7 SUBSEQUENT EVENTS

The Organization has evaluated events through May 14, 2019, the date the financial statements were available to be issued. Management has determined that there were no material subsequent events that require disclosure.



Board of Directors
August 2019

Chair:

Nicole Bates, MSW
Term exp: May 2020

Vice Chair:

Debra Petrick, RN, BSN
Term exp: May 2020

Treasurer:

Elizabeth (Liz) Campbell
Term exp: May 2021

Secretary:

Gayle Spelman, PA
Term exp: May 2021

Deborah Gerber, M.Ed
Term exp: May 2021

Rick LaPage, APRN
Term exp: May 2021

John Malmberg, JD
Term exp: May 2021

Alzora (Zoe) O'Neil
Term exp: May 2022

Jess I. Place
Term exp: May 2020

Jess Wojenski
Term exp: May 2022

Rachel Leigh Allen

Education

Columbia University School of Nursing, New York, NY
MSN October 2014
Women's Health Nurse Practitioner
GPA: 3.76

Columbia University School of Nursing, New York, NY
BSN May 2013
GPA: 3.95
Sigma Theta Tau International, Student Representative to the Dean

Skidmore College, Saratoga Springs, NY
BA Biology May 2012
GPA: 3.97
Phi Beta Kappa
Highest honors in biology, *summa cum laude*

Clinical Experience

Manchester Obstetrical and Gynecological Associates Manchester, NH Oct 2014-present
Women's Health Nurse Practitioner: Full time NP at busy and diverse OB/GYN practice.
Care includes routine and acute gynecology, prenatal and postpartum care, infertility, family planning and medical abortion services. Skills: IUD insertion and removal, nexplanon insertion and removal, sonohysterogram, endometrial biopsy, vulva biopsy, IUI.

Student NP Clinical Experience

Choices Women's Medical Center Jamaica, NY Jan-Jul 2014 280 clinical hours
Intern, GYN department: Worked independently under the clinical guidance of Physician Assistant preceptor. Care provided included well-woman gynecology, contraceptive counseling STI testing and treatment, medication abortion, surgical abortion follow-up care; contraceptive counseling, colposcopy, IUC insertion and removal, Nexplanon removal, and prenatal care. 20-40 patient visits per day.

Planned Parenthood New York, NY Sept-Dec 2013 135 clinical hours

Student Nurse Practitioner: Worked one-on-one with preceptor to provide sexual and reproductive health care to females and males. Included well-woman gynecology, pregnancy testing and options counseling, STI testing and treatment, medication abortion, and surgical abortion follow-up care.

Licenses and Certifications

- Women's Health Nurse Practitioner- Board Certified, State of New Hampshire
- Registered Professional Nurse State of New Hampshire
- CPR/AED for Health Care Providers. American Heart Association
- Doula of North America (DONA) Doula Training, June 2008.

Memberships and Associations

- National Abortion Federation, Clinicians for Choice- Member, 2013
- Nursing Students for Choice- Columbia University Chapter founding member
- Phi Beta Kappa
- Sigma Theta Tau International

Work History

Private nurse. Manhattan, New York. December 2013.

Provided in-home care to one terminally ill patient as part of a 24-hour nursing team. Aided in planning and carrying out transition to hospice service and end of life care.

Skidmore College Department of Biology. Saratoga Springs, NY. September 2010-May 2012.

Served as an academic tutor in evolution, ecology, and genetics courses. Held bi-weekly open tutoring hours and coordinated and assisted in laboratory courses.

Rosaly's Farm, Peterborough, NH. May-October 2011.

Harvested, prepared and sold organic fruits, vegetables and flowers to local residents and businesses. Independently managed weekend field work.

Seana Cullinan Gardens and Landscapes. Peterborough, NH. March 2007-September 2010

Forewoman and on-site manager of a busy landscape firm aimed at creating and maintaining ecologically sound outdoor spaces for private residences and businesses. Strong knowledge of organic gardening and native flora and fauna was used in all projects. Hired and trained field crew, coordinated transit and assisted in design plans while maintaining relationships with clients on site.

Volunteer Experience

Sexual and Reproductive Health Educator New York, NY October 2013-May 2014

Developed and taught an 8-week comprehensive sexual and reproductive health curriculum for 8th grade females at Tomkins Square Middle School. Assisted with male class curriculum and guest lectures.

PERSIST Health Project New York, NY. September 2012-May 2013.

Project intern for PERSIST Health group, an organization aimed at providing health education and resources to people working in the sex trade in New York City. Responsibilities included coordinating focus groups with community members, note taking, and outreach research.

DALIA M. VIDUNAS, MSW

HIGHLIGHTS OF QUALIFICATIONS

Versatile, result oriented administrator with experience in developing and implementing programs, training, quality management, troubleshooting, negotiations, and people management skills.

- ◆ Experienced in working with diverse organizations and bringing them together to one table
- ◆ Demonstrated proficiency in managing simultaneous projects
- ◆ Vast experience in training and public speaking, including national level conferences
- ◆ Developed and implemented statewide policies and procedures pertaining to domestic violence, substance abuse, child abuse/neglect and sexual assault

PROFESSIONAL EXPERIENCE

Executive Director

2010 – present

Equality Health Center, Concord, NH: EHC is a non-profit medical facility focusing on reproductive health care, LGBTQ+ services and social justice for the clients served. Responsible for overhauling medical practice, streamline operations, expand services provided, and foster an atmosphere of empowerment and accountability. Directly responsible for functions involving strategic planning and implementation; program development, implementation and coordination; fund-raising; marketing plan development. Developed LGBTQ+ and behavioral health programs.

Medical Case Management Consultant

2007 - 2010

Aetna/Schaller Anderson Medical Administrators, Inc., Concord, NH: Facilitated the coordination, continuity, accessibility and appropriate utilization of services to secure quality healthcare while promoting cost effective outcomes and improve program/operational efficiency involving clinical issues to high risk Medicaid clients. Assisted with the development of policies and procedures related to care management. Identified and reported gaps in the medical and social service delivery system through data collection, tracking and analysis.

Consultant

2006 - 2007

Concord, NH: Specializing in working with non-profits in the areas of Strategic Planning, Operations/Process Improvement, Change Management, Fund Development and Grant Writing.

Executive Director

2002 - 2005

Community Services Council of New Hampshire, Concord, NH: Oversaw all operations of a non-profit social service agency with an annual budget of over 3.5 million dollars. Implemented and maintained comprehensive management policies and procedures to ensure sound financial, programmatic and administrative operations. Programs included: residential substance abuse treatment program; residential and day services for people with developmental disabilities; NH's Homeless Management Information System; a state-wide 24/7 information and referral service; Medicare advocacy programs.

Medicare Program Educator

2000 - 2002

Northeast Health Care Quality Foundation, Dover, NH: Conducted over 150 seminars pertaining to Medicare and aging issues for consumers and professionals. Conducted consumer focus groups in three states related to preventive health care benefits, analyzed and interpreted data for Medicare and presented findings at national conferences. Developed Consumer and Professional Resource Guides and multiple health care brochures for New Hampshire, Maine and Vermont.

NH Department of Health and Human Services Program Specialist

1992 - 1999

Long Term Care Program Specialist, Division of Elderly and Adult Services, Concord, NH: Designed and developed state-wide long term care initiatives for the elderly and adults with disabilities including NH's ServiceLink program. Coordinated and facilitated state-wide and community-based public forums. Principle author of New Hampshire's State Plan on Aging: 1998-2000. Full project management and evaluation of numerous grants and programs.

Child Protection Program Specialist Division for Children, Youth and Families, Concord, NH: Developed and coordinated the implementation of all child protection policies for New Hampshire, integrating for the first time domestic violence and later Court Appointed Special Advocates with NH's child protection services policies and procedures. Provided technical assistance and training to child protection services staff, community agencies, and law enforcement.

Director

1986 - 1992

Victim Assistance Program, Office of the Strafford County Attorney, Dover, NH: Founded program to assist victims of violent crime through the criminal court process via intervention, a coordinated forensic interviewing process, providing information/support and referrals. Established the Sexual Assault Response Team for Strafford County. Collaborated in the development and implementation of state-wide multi-disciplinary approaches to adult sexual assault and child maltreatment. Testified on numerous Legislative Bills pertaining to sexual assault, domestic violence and child maltreatment. Member of several NH Legislative Study Committees.

Child Protective Service Worker

1982 - 1986

NH DHHS Division for Children, Youth and Families, Nashua and Rochester, NH: Investigated allegations of child maltreatment, specializing in sexual abuse. Conducted comprehensive assessments and evaluation of family dynamics to evaluate risks to child(ren). Collaborated with law enforcement in criminal investigations. New Hampshire Foster Parent Trainer.

Child Care Worker

1979 - 1981

Dover Children's Home, Dover, NH: Responsible for the care and social development of children, ages 7-18, in an intermediate level residential group home. Conducted weekly group sessions with adolescent girls. Developed and implemented a teen independent living program.

EDUCATION

- ♦ Master of Social Work: Administration/Community Organization, 1999, University of NH, Durham, NH
- ♦ Bachelor of Arts: Dual Major: Social Work/Psychology, 1979, University of NH, Durham, NH

PROFESSIONAL DEVELOPMENT COURSEWORK

Strategic Organizational Learning, Writing in Plain Language, Total Quality Management - Train the Trainers, Dual Diagnosis and Treatment, Disease Management and Substance Abuse, Domestic & Sexual Violence Training, Medicare Health Insurance Counseling, Education and Assistance Services (HICEAS) Volunteer Training, Court Appointed Special Advocate (CASA) Volunteer Training

PROFESSIONAL ORGANIZATIONS

- | | |
|--|-------------|
| ♦ New Hampshire Elder Rights Coalition | 2001 - 2005 |
| ♦ New Hampshire Attorney General's Task Force on Child Abuse and Neglect | 1989 - 1999 |
| ♦ New Hampshire Governor's Commission on Domestic Violence | 1996 - 1998 |
| ♦ Northern NE Professional Society on the Abuse of Children, <i>Board of Directors</i> | 1992 - 1995 |
| ♦ Sexual Assault Support Services, <i>Board of Directors</i> | 1988 - 1992 |

AWARDS

- ♦ "Outstanding Commitment to Improving the Lives of Children", 1997, awarded by the New Hampshire Court Appointed Special Advocates (CASA).
- ♦ "Outstanding Dedication and Service", 1994, awarded by the New Hampshire Attorney General's Task Force on Child Abuse and Neglect.

Lisa Hall

Employment:

**1995 to the present: Equality Health Center (formerly Concord Feminist Health Center), 38 S. Main St.
Concord, NH 03301**

Title: Medical Services Coordinator

Direct Client Care Responsibilities

- Phones/Appt. making
- Health education counseling
- Reviewing and documenting medical histories for the providers
- Limited OB Ultrasound for gestational dating
- Assisting the medical providers with medical procedures
- Sterilizing medical instruments
- Miscellaneous medical /office duties-filing, confirming appointments, verifying insurance
- Talking to clients lacking funds to pay for their appointments and discuss their options with them and problem-solve ways to get fee together.

Medical Trends and Services

- Program Development: Encourage, establish, and work to implement new and existing models of care
- Promoting teamwork with providers and employees that encourage and exemplify client-centered care

Medical Supplies Ordering

- Responsible for inventory and ordering of all medications and medical supplies necessary to run the medical office.
- Researching Vendors to ensure we are getting the best prices possible.
- Communicating with Finance Coordinator regularly regarding inventory and Ordering Budget to ensure that spending is in line with the set budget

Maintaining of Lab reports and Lab Log

- Ensure that all ordered lab tests are documented appropriately
- Obtain and File lab reports in the client's chart and bring to the attention of the ordering provider in a timely manner
- Follow up with practitioner or client as needed
- Discuss lab quality assurance issues with staff as needed

Training Coordinator

- Consult with pertinent staff to know what trainings need to occur
- Orientation of new staff to the organization.
- Work with Executive Director to ensure all necessary paperwork for new employees is in compliance with state regulations and office policies
- Help organize and maintain Personnel Files/training schedules
- On-going training support to staff
- Address training weaknesses/areas needing improvement
- Do 3 month Evaluations for all new hires
- Oversee Rapid HIV Testing Program

Medical Hiring Coordinator

- Keeping track of hiring needs by communicating with pertinent staff
- Advertising for Positions as needed
- Weed/Cull through Applicants with Hiring Committee
- Initial Phone/email contact with promising candidates to find closest CFHC matches
- Arranging Interviewing schedule
- Interviewing of candidates
- Part of group that decides who should be hired
- Reference checks of applicants

Outreach and Education

- Sexual Education presentations to community youth and to school educators
- Health Fair presenter at local community colleges
- Developing health education materials for website

Equality Health Center

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Rachel Allen	WHNP, MSN	Approx. \$70,270	Approx. 49%	Approx. \$34,451
Dalia Vidunas	Executive Director	\$72,000	0	0
Lisa Hall	Medical Services Coordinator	\$47,133	0	0

**New Hampshire Department of Health and Human Services
Family Planning Services**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Family Planning Services**

This 3rd Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Joan G. Lovering Health Center, (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 559 Portsmouth Avenue, Greenland NH 03840.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017, (Item #21A), as amended on June 19, 2019, (Late Item #78), and as amended on December 18, 2019, (Item # 16), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$445,690.
2. Modify Exhibit B, Amendment #2 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2, Exhibit B-3, Exhibit B-4, B-5, Budget Amendment #2, Exhibit B-6, Budget Amendment #3, Exhibit B-7, Budget Amendment #2, and Exhibit B-8, Budget Amendment #2.
3. Modify Exhibit B-6, Amendment #2 Budget Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-6, Amendment #3 Budget Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.

New Hampshire Department of Health and Human Services
Family Planning Services



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be upon the date of Governor and Executive Council approval.

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

State of New Hampshire
Department of Health and Human Services

5/25/2020
Date

[Signature]
Name: Ann Landry
Title: Associate Commissioner

Joan G. Lovering Health Center

5/25/2020
Date

[Signature]
Name: LISA A. LEACH
Title: EXECUTIVE DIRECTOR

LA
5/25/2020

**New Hampshire Department of Health and Human Services
Family Planning Services**



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

OFFICE OF THE ATTORNEY GENERAL

06/09/20
Date

Catherine Pinos
Name:
Title: Catherine Pinos, Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

UP
5/25/20

**Exhibit B-6, Amendment #3 Budget
Family Planning Funds**

New Hampshire Department of Health and Human Services

Bidder/Program Name: Joan G. Levering Health Center

Budget Request for: Family Planning

Budget Period: July 1, 2020 - June 30, 2021

Line Item	Total Program Cost			Contractor Share / Match			Funded by ODH contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 118,109.00	\$ 9,728.80	\$ 127,837.80	\$ 40,404.00	\$ 8,739.60	\$ 49,143.60	\$ 77,705.00	\$ -	\$ 77,705.00
2. Employee Benefits	\$ 24,879.10	\$ 1,753.13	\$ 26,632.23	\$ 10,205.10	\$ 1,753.13	\$ 11,958.23	\$ 14,894.00	\$ -	\$ 14,894.00
3. Consultants	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 2,942.00	\$ -	\$ 2,942.00	\$ 958.00	\$ -	\$ 958.00
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 2,250.00	\$ -	\$ 2,250.00	\$ 2,250.00	\$ -	\$ 2,250.00	\$ -	\$ -	\$ -
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ 2,258.34	\$ -	\$ 2,258.34	\$ 2,258.34	\$ -	\$ 2,258.34	\$ -	\$ -	\$ -
Lab	\$ 3,600.00	\$ -	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -
Pharmacy	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 6,511.00	\$ -	\$ 6,511.00	\$ 8,489.00	\$ -	\$ 8,489.00
Medical	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 14,000.00	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -
Office	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ -	\$ -
Office	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ 8,339.33	\$ 8,339.33	\$ -	\$ 8,339.33	\$ 8,339.33	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ 933.00	\$ 933.00	\$ -	\$ 933.00	\$ 933.00	\$ -	\$ -	\$ -
Telephone	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ 6,298.67	\$ 6,298.67	\$ -	\$ 6,298.67	\$ 6,298.67	\$ -	\$ -	\$ -
Insurance	\$ 80.00	\$ -	\$ 80.00	\$ 80.00	\$ -	\$ 80.00	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ 2,450.00	\$ 2,450.00	\$ -	\$ 2,450.00	\$ 2,450.00	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
12. Subcontract/Agreements	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ -
13. Other (specify details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 194,516.44	\$ 32,511.73	\$ 227,028.17	\$ 99,678.44	\$ 27,511.73	\$ 127,190.17	\$ 104,838.00	\$ -	\$ 104,838.00

Indirect As A Percent of Direct

CA
5/25/2020

State of New Hampshire

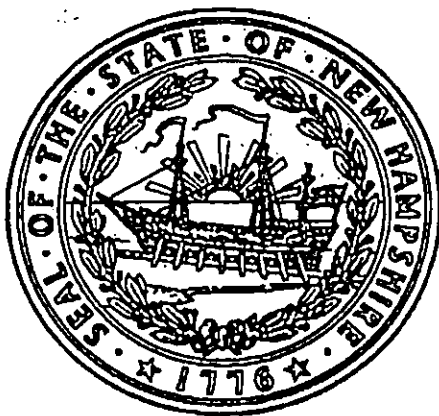
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that JOAN G. LOVERING HEALTH CENTER is a New Hampshire Trade Name registered to transact business in New Hampshire on January 04, 2011. 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: 641092

Certificate Number: 0004526669



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 11th day of June A.D. 2019.

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

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

I, Katherine Robart Bal, 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 Joan G. Lovering Health Center
(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, 2020, at which a quorum of the Directors/shareholders were present and voting.

(Date)

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

is duly authorized on behalf of Joan G. Lovering Health Center 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: 5/26/2020



Signature of Elected Officer
Name: Katherine Robart Bal
Title: Treasurer



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/13/2019

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 Cross Insurance-Wakefield 401 Edgewater Place Suite 220 Wakefield MA 01880	CONTACT NAME: Amanda Harding PHONE (A/C, No, Ext): (781) 914-1000 FAX (A/C, No): (781) 224-5777 E-MAIL ADDRESS: aharding@crossagency.com
INSURED Feminist Health Ctr of Portsmouth DBA Joan G Lovering Health Center PO BOX 458 Greenland NH 03840-0458	INSURER(S) AFFORDING COVERAGE INSURER A: Union Mutual Fire Ins Co INSURER B: Selective Insurance Co. of America INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: CL1932181554

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 SUBR INSD WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:		BOP0167291	11/01/2019	11/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Data Compromise \$ 100,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRE AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY		BOP0167291	11/01/2019	11/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE				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 type="checkbox"/> N/A	WC7929137	01/24/2019	01/24/2020	<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)

CERTIFICATE HOLDER**CANCELLATION**

DHHS, State of NH 129 Pleasant Street Concord NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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OUR MISSION

The Health Center is an independent, local, nonprofit clinic. We are dedicated to providing confidential, comprehensive and accurate sexual health information and services to all females and males on New Hampshire's Seacoast in a safe, supportive environment. We are committed to being the region's premier resource for sexual health education. It is our passion to honor, respect and advocate for the right of everyone to maintain freedom and choices regarding their own sexual health in keeping with the feminist health care model and tradition.

DRAFT

**FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER**
Financial Statements
For the Year Ended December 31, 2018

DRAFT

**ST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER**

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DRAFT

ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of
Feminist Health Center of Portsmouth, Inc.

Management is responsible for the accompanying financial statements of Feminist Health Center of Portsmouth, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We are not independent with respect to Feminist Health Center of Portsmouth, Inc.

Hampton, New Hampshire
June 28, 2019

**FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER**

Statement of Financial Position

As at December 31, 2018

DRAFT

ASSETS

CURRENT ASSETS.

Cash	\$140,817
Accounts receivable	9,085
Prepaid expenses	<u>860</u>

Total current assets	<u>150,762</u>
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PROPERTY AND EQUIPMENT, NET	<u>405,099</u>
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OTHER ASSETS

Closing costs	<u>2,149</u>
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TOTAL ASSETS	<u>\$558,010</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 3,573
Mortgage's payable	7,899
Line of credit	<u>9,515</u>

Total current liabilities	<u>20,987</u>
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LONG-TERM LIABILITIES

Mortgage's payable, less current portion	<u>122,444</u>
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Total liabilities	<u>143,431</u>
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NET ASSETS

Without donor restrictions	391,095
With donor restrictions	<u>23,484</u>

Total net assets	<u>414,579</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$558,010</u>
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FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER

Statement of Activities
As at December 31, 2018

DRAFT

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
SUPPORT AND REVENUE			
Services provided	\$208,577		\$208,577
Medical supplies	66,006		66,006
Grants	139,377	\$23,484	162,861
Donations	94,524		94,524
Fundraising	47,208		47,208
Insurance Settlement	62,681		62,681
Interest income	51		51
Total support and revenue	618,424	23,484	641,908
EXPENSES			
Program expenses			
Salaries and wages	291,847		291,847
Physician fees	20,390		20,390
Clinical services	3,125		3,125
Payroll taxes	21,937		21,937
Depreciation & Amortization	27,023		27,023
Utilities	9,144		9,144
Repairs and maintenance	5,418		5,418
Telephone	4,765		4,765
Office supplies and postage	5,858		5,858
Medical supplies	21,369		21,369
Contraceptive supplies	31,997		31,997
Insurance	16,370		16,370
Printing	1,173		1,173
Bookkeeping fees	504		504
Payroll processing fees	3,925		3,925
Consulting fees	6,000		6,000
Outside services	1,609		1,609
Employee benefits	31,185		31,185
Marketing	4,076		4,076
Auxiliary services	14,551		14,551
Staff development	8,151		8,151
Credit card fees	7,112		7,112
Memberships/subscriptions	2,358		2,358
Interest expense	2,593		2,593
Lab expense	6,398		6,398
Equipment expense and repair	4,585		4,585
Fundraising expense	10,519		10,519
Grant expense	146		146
Regulatory fees	1,954		1,954
Bank charges	167		167
Travel	121		121
Total expenses	566,370	0	566,370
Change in net assets	\$2,054	23,484	25,538
NET ASSETS, BEGINNING OF YEAR	339,041	0	339,041
NET ASSETS, END OF YEAR	\$391,095	\$23,484	\$414,579

**FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER**

Statement of Cash Flows
For the Year Ended December 31, 2018

DRAFT

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets \$ 75,538

Adjustments to reconcile change in net assets to net cash
provided by operating activities

Depreciation and amortization 27,023

Accounts receivable 14,061

Prepaid expenses -1,939

Accounts payable -23,239

NET CASH PROVIDED BY OPERATING ACTIVITIES 95,322

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets -810

NET CASH USED BY INVESTING ACTIVITIES -810

CASH FLOWS FROM FINANCING ACTIVITIES

Mortgage's payable, net -13,260

Payments on line of credit, net -985

NET CASH USED BY FINANCING ACTIVITIES -14,245

NET INCREASE IN CASH 80,267

CASH AT BEGINNING OF YEAR 60,550

CASH AT END OF YEAR \$140,817

**FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER**

Notes to Financial Statements

December 31, 2018

DRAFT

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Feminist Health Center of Portsmouth, Inc. provides services to women and men of all ages at their facility in Greenland, New Hampshire. The Organization offers a safe, supportive and nonjudgmental environment with access to pregnancy counseling and testing, contraception and abortion services, STD counseling and testing, as well as annual checkups, menopause care, outreach clinics and health education. Their holistic philosophy is grounded in respect, compassion and commitment to medical excellence and choice. Founded in 1908 as "The Feminist Health Center of Portsmouth", we changed our name in 2011 to the "Joan G. Lovering Health Center" in honor of Joan G. Lovering, a New Hampshire pioneer for reproductive rights, and one of our founders. During 2013 the Health Center launched a capital campaign to raise funds for a facility addition and updating and new equipment.

Income Taxes

The Organization is a New Hampshire nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes, and as such, no tax provisions have been made in the accompanying financial statements.

Feminist Health Center of Portsmouth, Inc. has adopted provisions of the Financial Accounting Board of Accounting Standards Codification (ASC) Top 740-10. The Organization's policy is to evaluate all tax positions on an annual basis in conjunction with the filing of the annual return of organization exempt from income tax. Interest and penalties assessed by income taxing authorities are included in administrative expense. For 2018, there were no penalties or interest assessed or paid. The Organization files informational returns in the U.S. federal and state jurisdictions. The Organization's federal and state informational returns for 2016, 2017 and 2018 are subject to examination by the IRS and state taxing authorities, generally for three years after they were filed.

Method of Accounting and Revenue Recognition

The financial statements of Feminist Health Center of Portsmouth, Inc. have been prepared on the accrual basis of accounting. Revenue is derived from the following principal sources: services, contributions, grants and fundraising activities. Contributions are recognized when received. Revenue from grants is recognized when the grant is awarded. Other service revenue is recognized when earned.

Contributed Services

During the year ended December 31, 2018, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization at the facility, but these services do not meet the criteria for recognition as contributed services.

Estimates

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

Property and Equipment

Property and equipment are recorded at cost or, if donated, at fair market value at date of donation. Depreciation is computed on the estimated useful lives of the assets using the straight-line method as follows:

Building	31 years
Building improvements	10-31 years
Equipment	5-7 years
Furniture and fixtures	7 years

FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER
Notes to Financial Statements
December 31, 2018
Continued

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Maintenance and repairs which do not improve or extend the life of the assets are charged to expense as incurred; major renewals and betterments are capitalized. The Organization's depreciation expense was \$26,865.

Recent Accounting Standard Adopted

In August 2016, the Financial Accounting Standards Board ("FASB") issued ASU No. 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for Profit Entities. ASU 2016-14 requires not-for-profits to present on the face of the statement of financial position amounts for two classes of net assets at the end of the period.

ASU 2016-014 is effective for the fiscal years beginning after December 15, 2017, and interim periods within fiscal years, beginning after December 15, 2018.

Financial Statement Presentation

Feminist Health Center of Portsmouth, Inc. presents its financial statements in accordance with the Financial Accounting Standards Board (FASB) in its Statement of Financial Accounting Standards, *Financial Statements of Not-for-Profit Organizations*. Accordingly, the Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

- Without donor restricted net assets represent net assets that are not subject to donor-imposed stipulations.
- With donor restricted net assets represent contributions and grants for which donor/grantor-imposed restrictions have not been met and for which the ultimate purpose of the proceeds is not permanently restricted or represent contributions, and grants for which donor/grantor restrictions require that the corpus be invested in perpetuity and only the income be made available for program operations, in accordance with donor restrictions.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

The Organization uses the direct write-off method for uncollectible accounts. Accounts are reviewed regularly.

NOTE 2 PROPERTY AND EQUIPMENT

Property and equipment schedule is as follows:

Land and improvements	\$ 45,480
Building	161,422
Building improvements	215,460
Medical equipment	101,437
Office equipment	44,813
Furniture and fixtures	24,172
New building addition	<u>356,301</u>
	949,085
Less Accumulated depreciation	<u>543,986</u>
	<u>\$405,099</u>

NOTE 3 MORTGAGE PAYABLE

- a) Mortgage payable, \$88,242, (\$3,899 due within one year) represents a mortgage due Optima Bank with a rate of 4.99%. The mortgage is secured by property.
- b) Mortgage payable, \$42,101, (\$4,000 due within one year) represents a mortgage due Optima Bank with a rate of 4.50%.

FEMINIST HEALTH CENTER OF PORTSMOUTH, INC.
D/B/A JOAN G. LOVERING HEALTH CENTER
Notes to Financial Statements
December 31, 2018
Continued

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NOTE 5 LINE OF CREDIT

Line of credit, \$9,515, represents a line of credit due Optima Bank at prevailing market rates.

NOTE 5 INTEREST EXPENSE

The Organization paid \$2,593 in interest expense during the year ended December 31, 2018. No interest was capitalized during the year.

NOTE 6 COMPENSATED ABSENCES

Compensated absences amount cannot be reasonably estimated as of December 31, 2018.

NOTE 7 LIQUIDITY

The following reflects the Organization's financial assets as of December 31, 2018, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets	\$140,817
Less those unavailable for general expenditures within one year, due to:	
Contractual or Donor imposed restrictions	-
Restricted by Donor with purpose or donor restrictions	<u>-23,484</u>
Financial assets available to meet cash needs for general	
Expenditures within one year	<u>\$117,333</u>

NOTE 8 EVALUATION OF SUBSEQUENT EVENTS

Feminist Health Center of Portsmouth, Inc. has evaluated all subsequent events through June 28, 2019, the date the financial statements were available to be issued, and determined that any subsequent events that require recognition or disclosure were considered in the preparation of the financial statements.



Board of Directors Listing

Position	Member Name
Chair	Mary Toumpas
Vice Chair	Caitlin Delaney
Secretary	R. Will Lusenhop, M.S.W., Ph.D., Licsw
Treasurer	Michael Murphy, CPA
Member	Katherine Robert Bal
Member	Christie Davis
Member	Peggy Lamb
Member	Eleanor Mackenzie
Member	Cynthia Bear

LISA LEACH

PROFESSIONAL SUMMARY

Driven healthcare administrator with 10 years' experience in operations management combined with 11 years' experience as a certified nuclear medicine technologist seeking to leverage expertise to take next career step. Accomplished in designing and actualizing strategies to improve organizational performance, revenue generation and profitability, and teamwork. Demonstrated leadership skills that align objectives and guide teams towards the achievement of organizational goals and the continued delivery of high quality healthcare services.

SKILLS

Operations Management	Performance Optimization
Program Development	Quality Assurance
Lean Six Sigma and Lean Project Management	Budget Administration
Complex Statistical Analysis	Staff Development and Mentorship

WORK HISTORY

YORK HOSPITAL

Practice Manager | York, Maine | July 2017 - Current

- Manages the daily operations of OBGYN and Pediatrics physician practices. Includes physicians, advance practice providers, and support staff in multiple practice locations.
- Oversees the budgeting process for the practices to plan for capital needs, practice development, and growth opportunities.
- Provides monthly financial reporting and data analysis for the practices.
- Oversees regulatory compliance and local organizational policies and procedures.

HCA PHYSICIAN SERVICES

Area Practice Manager | Portsmouth, New Hampshire | June 2014 - October 2016

- Direct daily activities within various physician practices; manage net revenues up to \$5M.
- Plan, develop, and execute strategies to achieve operational, financial, and organizational goals.
- Complete needs-based assessments to identify opportunities for growth, enhance work flows, cut costs, improve practice positioning, and penetrate new service markets.
- Maintain community outreach and public relations programs to strengthen relationships with the public.
- Leverage Lean Six Sigma expertise to improve organizational performance and bridge gaps between management and operations; propose solutions to managing leadership to improve practice operations.

WENTWORTH-DOUGLASS HOSPITAL

Multi-Modality Supervisor | Dover, NH | July 2005 - October 2013

- Provided leadership to healthcare professionals across 3 hospital locations.
- Established strategy and business plans for ultrasound, nuclear medicine, and PET/CT modalities within the Imaging Services Department.
- Devised, actualized, and oversaw Lean Six Sigma and Lean projects to increase exam metrics and revenue.
- Drove patient satisfaction benchmarks by motivating and mentoring staff, providing education and transparency, and heading stakeholder analysis.
- Eliminated non-patient care overtime hours, adjusted hours of operation to match patient demand, controlling inventory and purchasing, and designing cross-training initiatives to cut expenses.
- Successfully partnered with human resource professionals to align objectives and achieve business plan goals while enhancing productivity and performance.

PORTSMOUTH REGIONAL HOSPITAL

Nuclear Medicine Technologist | Portsmouth, NH | July 2001 - July 2005

- Prepared, administered, and measured radioactive isotopes to produce diagnostic scans and images to diagnose and treat diseases.
- Designed and instituted new processes and standards for outpatient and inpatient diagnostic exams to achieve and exceed department goals.
- Trained, mentored, and precepted new employees on procedures, best practices, and hospital policies.
- Maintained state and federal compliance, facilitated state inspections, and spearheaded quality assurance and performance programs to meet state regulation requirements.

MASSACHUSETTS GENERAL HOSPITAL

Clinical Research Technologist | Boston, MA | July 2000 - July 2001

- Managed blood specimens for oncology clinical trials.
- Processed specimens for sample storage and assay.
- Developed extensive Access database to organize specimen collection, processing, and storage and to create efficient centralized records system.

EDUCATION

M.H.A. Healthcare Administration

New England College

Henniker, NH | 2009

BACHELOR OF SCIENCE Biology

Salem State University

Salem, MA | 1995

- Concentration in Nuclear Medicine Technology

AFFILIATIONS

American College of Healthcare Executives (ACHE)

Society of Nuclear Medicine (NMTCB)

Medical Group Management Association (MGMA)

CERTIFICATIONS

Supervisory Skills Certificate , University of New Hampshire, Durham, NH

Leadership Certificate , Bruce Mast & Associates, Portsmouth, NH

Certified Nuclear Medicine Technologist , Nuclear Medicine Technology Certification Board

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lisa Leach	Executive Director	\$73,000	0%	\$0

UB
8/20/19

**New Hampshire Department of Health and Human Services
Family Planning Services**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Family Planning Services**

This 3rd Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Lamprey Health Care, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 207 South Main Street, Newmarket, NH 03857.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017, (Item #21A), as amended on June 19, 2019, (Late Item #78), and as amended on December 18, 2019, (Item # 16), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$922,928.
2. Modify Exhibit B, Amendment #2 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2, Exhibit B-3, Exhibit B-4, Exhibit B-5 Budget Amendment #2, Exhibit B-6 Budget Amendment #3, Exhibit B-7 Budget Amendment #2 and Exhibit B-8 Budget Amendment #2.
3. Modify Exhibit B-6 Amendment #2 Budget, Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-6 Amendment #3 Budget, Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.


6/2/2020

**New Hampshire Department of Health and Human Services
Family Planning Services**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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

State of New Hampshire
Department of Health and Human Services

6-8-2020
Date

[Signature]
Name: Lisa Morris
Title: Director

Lamprey Health Care, Inc.

6/2/2020
Date

[Signature]
Name: CHERRY WHITE
Title: CEO




OFFICE OF THE ATTORNEY GENERAL

Catherine Pinos

Title: Catherine Pinos, Attorney

Title:

Contractor Name: Lowrey Health Care		New Hampshire Department of Health and Human Services									
Budget Request for: FAMILY PLANNING											
Budget Period: 7/1/2020 - 6/30/2021											
Line Item	Description	Amount	Unit	Category	Subcategory	Program Cost	Contractor Share / Match	Contractor Share / Match	Contractor Share / Match	Contractor Share / Match	Funded by DHHS contract share
1.	Total Salary/Wages	\$ 334,877.30				\$ 334,877.30	\$ 177,322.34	\$ 177,322.34	\$ 177,322.34	\$ 177,322.34	\$ 177,322.34
2.	Employee Benefits	\$ 80,875.50				\$ 80,875.50	\$ 54,037.03	\$ 54,037.03	\$ 54,037.03	\$ 54,037.03	\$ 54,037.03
3.	Consultants	\$ 7,484.02				\$ 7,484.02	\$ 7,484.02	\$ 7,484.02	\$ 7,484.02	\$ 7,484.02	\$ 7,484.02
4.	Equipment	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rental	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Repair and Maintenance	\$ 955.36				\$ 955.36	\$ 955.36	\$ 955.36	\$ 955.36	\$ 955.36	\$ 955.36
	Purchase/Depreciation	\$ 1,088.00				\$ 1,088.00	\$ 1,088.00	\$ 1,088.00	\$ 1,088.00	\$ 1,088.00	\$ 1,088.00
5.	Supplies	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Educational	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lab	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Pharmacy	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Medical	\$ 21,019.85				\$ 21,019.85	\$ 8,819.85	\$ 8,819.85	\$ 8,819.85	\$ 8,819.85	\$ 8,819.85
	Office	\$ 958.87				\$ 958.87	\$ 958.87	\$ 958.87	\$ 958.87	\$ 958.87	\$ 958.87
6.	Travel	\$ 1,800.00				\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
7.	Occupancy	\$ 21,043.09				\$ 21,043.09	\$ 21,043.09	\$ 21,043.09	\$ 21,043.09	\$ 21,043.09	\$ 21,043.09
8.	Current Expenses	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Telephone	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Postage	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subscriptions	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Audit and Legal	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Insurance	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rental Expenses	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.	Software	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.	Marketing/Communications	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.	Staff Education and Training	\$ 4,332.59				\$ 4,332.59	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
12.	Subcontract/Agreements	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13.	Other (specify details mandatory)	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HR/IT Support	\$ 14,267.56					\$ 14,267.56	\$ 14,267.56	\$ 14,267.56	\$ 14,267.56	\$ 14,267.56	\$ 14,267.56
Admin/Finance Allocation	\$ 31,106.00					\$ 31,106.00	\$ 31,106.00	\$ 31,106.00	\$ 31,106.00	\$ 31,106.00	\$ 31,106.00
Clinical Support Allocation (Biring/BHWO)	\$ 41,831.39					\$ 41,831.39	\$ 41,831.39	\$ 41,831.39	\$ 41,831.39	\$ 41,831.39	\$ 41,831.39
TOTAL	\$ 581,779.39					\$ 581,779.39	\$ 362,472.38	\$ 362,472.38	\$ 362,472.38	\$ 362,472.38	\$ 362,472.38
Indirect As A Percent of Direct		0.6%									

Contractor Initials: 
Date: 6/2/2020

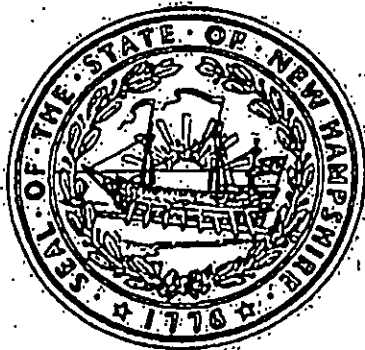
State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that LAMPREY HEALTH CARE, INC. is a New Hampshire Nonprofit Corporation, registered to transact business in New Hampshire on August 16, 1971. 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: 66382

Certificate Number: 0004496055



IN TESTIMONY WHEREOF

I have set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 11th day of April A.D. 2019.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Thomas Christopher Drew, 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 Lamprey Health Care, 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 25, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

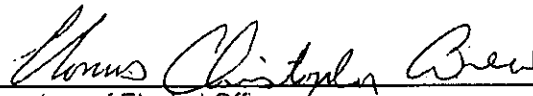
VOTED: That Gregory A. White, Chief Executive Officer (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Lamprey Health Care, 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 termination 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 2, 2020


Signature of Elected Officer
Name: Thomas Christopher Drew
Title: Secretary

STATE OF NEW HAMPSHIRE

County of _____

The foregoing instrument was acknowledged before me this _____ day of _____, 20____.

By _____
(Name of Elected Clerk/Secretary/Officer of the Agency)

(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: _____



LAMPHEA-01

ASTOBERT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/1/2020

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

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

PRODUCER License # 1780862 HUB International New England 275 US Route 1 Cumberland Foreside, ME 04110	CONTACT NAME:	
	PHONE (A/C, No, Ext): (207) 829-3450	FAX (A/C, No): (207) 829-6350
INSURED Lamprey Health Care, Inc. 207 South Main Street Newmarket, NH 03857	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Philadelphia Indemnity Insurance Company	NAIC # 18058
	INSURER B: Atlantic Charter Insurance Company	44326
	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 WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			PHPK2149654	7/1/2020	7/1/2021	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
							MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 3,000,000
							PRODUCTS - COMPROP AGG \$ 3,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WCA00545408	7/1/2020	7/1/2021	<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)
Evidence of General Liability and Workers Compensation coverage.

CERTIFICATE HOLDER

NH 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

LAMPREY HEALTH CARE

Where Excellence and Caring go Hand in Hand

Our Mission

The mission of Lamprey Health Care is to provide high quality primary medical care and health related services, with an emphasis on prevention and lifestyle management, to all individuals regardless of ability to pay.

- We seek to be a leader in providing access to medical and health services that improve the health status of the individuals and families in the communities we serve.
- Our mission is to remove barriers that prevent access to care; we strive to eliminate such barriers as language, cultural stereotyping, finances and/or lack of transportation.
- Lamprey Health Care's commitment to the community extends to providing and/or coordinating access to a full range of comprehensive services.
- Lamprey Health Care is committed to achieving the highest level of patient satisfaction through a personal and caring approach and exceeding standards of excellence in quality and service.

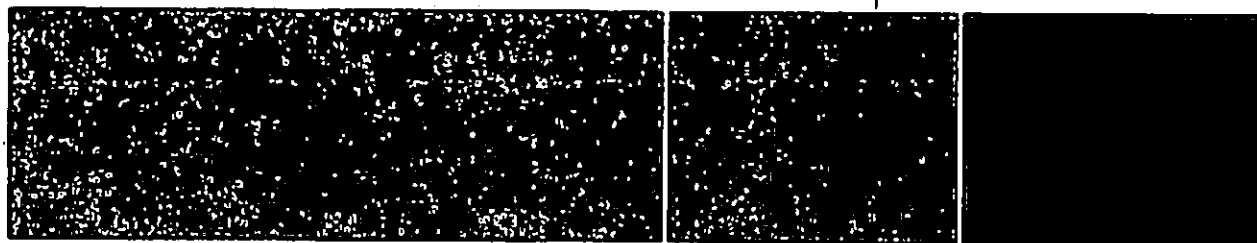
Our Vision

- We will be the outstanding primary care choice for our patients, our communities and our service area, and the standard by which others are judged.
- We will continue as pacesetter in the use of new knowledge for lifestyle improvement, quality of life.
- We will be a center of excellence in service, quality and teaching.
- We will be part of an integrated system of care to ensure access to medical care for all individuals and families in our communities.
- We will be an innovator to foster development of the best primary care practices, adoption of the tools of technology and teaching.
- We will establish partnerships, linkages, networks and referrals with other organizations to provide access to a full range of services to meet our communities' needs.

Our Values

- We exist to serve the needs of our patients.
- We value a positive caring approach in delivering patient services.
- We are committed to improving the health and total well-being of our communities.
- We are committed to being proactive in identifying and meeting our communities' health care needs.
- We provide a supportive environment for the professional and personal growth, and healthy lifestyles of our employees.
- We provide an atmosphere of learning and growth for both patients and employees as well as for those seeking training in primary care.
- We succeed by utilizing a team approach that values a positive, constructive commitment to Lamprey Health Care's mission.

Affirmed 12/19/2018



LAMPREY HEALTH CARE

Where Excellence and Caring go Hand in Hand

CONSOLIDATED FINANCIAL STATEMENTS

and

**REPORTS IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS AND THE UNIFORM GUIDANCE**

September 30, 2018 and 2017

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

Report on Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc., which comprise the consolidated balance sheets as of September 30, 2018 and 2017, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller 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 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 Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. as of September 30, 2018 and 2017, 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.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating balance sheets as of September 30, 2018 and 2017, and the related consolidating statements of operations and changes in net assets for the years then ended, are presented for purposes of additional analysis rather than to present the financial position and changes in net assets of the individual entities, and are not a required part of the consolidated financial statements. 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 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 U.S. generally accepted auditing standards. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2018 on our consideration of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.'s internal control over financial reporting and on our tests of their 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 Lamprey Health Care, Inc. and Friends of Lamprey Health Care, 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 Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.'s internal control over financial reporting and compliance.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
December 19, 2018

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Balance Sheets

September 30, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current assets		
Cash and cash equivalents	\$ 1,341,015	\$ 1,196,504
Patient accounts receivable, less allowance for uncollectible accounts of \$254,097 in 2018 and \$233,455 in 2017	1,330,670	1,071,115
Grants receivable	228,972	476,151
Other receivables	172,839	85,357
Inventory	72,219	63,579
Other current assets	<u>139,568</u>	<u>160,946</u>
Total current assets	3,285,283	3,053,652
Investment in limited liability company	22,590	20,298
Assets limited as to use	3,206,350	3,425,833
Property and equipment, net	<u>7,584,923</u>	<u>7,870,894</u>
Total assets	<u>\$14,098,146</u>	<u>\$14,370,677</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 438,830	\$ 396,284
Accrued payroll and related expenses	919,690	880,477
Deferred revenue	117,696	89,040
Current maturities of long-term debt	<u>102,014</u>	<u>97,502</u>
Total current liabilities	1,678,230	1,463,303
Long-term debt, less current maturities	2,134,337	2,243,339
Market value of interest rate swap	<u>13,404</u>	<u>13,769</u>
Total liabilities	<u>3,725,971</u>	<u>3,720,411</u>
Net assets		
Unrestricted	9,951,659	10,176,258
Temporarily restricted	<u>420,516</u>	<u>474,008</u>
Total net assets	<u>10,372,175</u>	<u>10,650,266</u>
Total liabilities and net assets	<u>\$14,098,146</u>	<u>\$14,370,677</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statements of Operations

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating revenue		
Patient service revenue	\$ 9,426,185	\$ 8,906,722
Provision for bad debts	<u>(354,460)</u>	<u>(274,770)</u>
Net patient service revenue	9,071,725	8,631,952
Grants, contracts and contributions	5,638,925	5,262,945
Other operating revenue	769,240	877,054
Net assets released from restrictions for operations	<u>118,447</u>	<u>-75,190</u>
Total operating revenue	<u>15,498,337</u>	<u>14,847,141</u>
Operating expenses		
Salaries and wages	9,941,188	9,361,791
Employee benefits	1,688,571	1,860,717
Supplies	715,862	593,252
Purchased services	1,569,327	1,526,562
Facilities	594,355	589,108
Other operating expenses	637,414	590,580
Insurance	143,338	137,232
Depreciation	459,716	444,584
Interest	<u>96,431</u>	<u>117,623</u>
Total operating expenses	<u>15,746,202</u>	<u>15,221,449</u>
Deficiency of revenue over expenses	(247,865)	(374,308)
Change in fair value of financial instrument	365	31,004
Net assets released from restrictions for capital acquisition	<u>22,901</u>	<u>175,595</u>
Decrease in unrestricted net assets	<u>\$ (224,599)</u>	<u>\$ (167,709)</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statements of Changes in Net Assets

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Unrestricted net assets		
Deficiency of revenue over expenses	\$ (247,865)	\$ (374,308)
Change in fair value of financial instrument	366	31,004
Net assets released from restrictions for capital acquisition	<u>22,901</u>	<u>175,595</u>
Decrease in unrestricted net assets	<u>(224,599)</u>	<u>(167,709)</u>
Temporarily restricted net assets		
Provision for uncollectible pledges	-	(1,100)
Contributions	71,205	77,771
Grants for capital acquisition	16,651	166,366
Net assets released from restrictions for operations	(118,447)	(75,190)
Net assets released from restrictions for capital acquisition	<u>(22,901)</u>	<u>(175,595)</u>
Decrease in temporarily restricted net assets	<u>(53,492)</u>	<u>(7,748)</u>
Change in net assets	(278,091)	(175,457)
Net assets, beginning of year	<u>10,650,266</u>	<u>10,825,723</u>
Net assets, end of year	<u>\$10,372,175</u>	<u>\$10,650,266</u>

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Statements of Cash Flows

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ (278,091)	\$ (175,457)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Provision for bad debts	364,460	274,770
Depreciation	469,716	444,584
Equity in earnings of limited liability company	(2,292)	(4,094)
Change in fair value of financial instrument	(365)	(31,004)
Grants for capital acquisition	(16,651)	(166,366)
Write off of uncollectible pledges	-	1,100
(Increase) decrease in the following assets:		
Patient accounts receivable	(614,015)	(267,849)
Grants receivable	247,179	(245,998)
Other receivable	(87,482)	61,277
Inventory	(8,640)	(63,579)
Other current assets	21,378	(69,874)
Increase in the following liabilities:		
Accounts payable and accrued expenses	42,646	169,240
Accrued payroll and related expenses	39,213	64,025
Deferred revenue	<u>28,656</u>	<u>4,517</u>
Net cash provided (used) by operating activities	<u>185,612</u>	<u>(4,708)</u>
Cash flows from investing activities		
Increase in designated funds	(155,880)	(591,411)
Release of designated funds	376,363	740,479
Capital acquisitions	<u>(173,745)</u>	<u>(320,244)</u>
Net cash provided (used) by investing activities	<u>46,738</u>	<u>(171,176)</u>
Cash flows from financing activities		
Grants for capital acquisition	16,651	166,366
Principal payments on long-term debt	<u>(104,490)</u>	<u>(91,817)</u>
Net cash (used) provided by financing activities	<u>(87,839)</u>	<u>74,549</u>
Net increase (decrease) in cash and cash equivalents	144,511	(101,335)
Cash and cash equivalents, beginning of year	<u>1,196,504</u>	<u>1,297,839</u>
Cash and cash equivalents, end of year	<u>\$ 1,341,015</u>	<u>\$ 1,196,504</u>
Supplemental disclosure of cash flow information		
Cash paid for interest	\$ 96,431	\$ 117,623

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

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

Organization

Lamprey Health Care, Inc. (LHC) is a not-for-profit corporation organized in the State of New Hampshire. LHC is a Federally Qualified Health Center (FQHC) whose primary purpose is to provide high quality family health, medical and behavioral health services to residents of southern New Hampshire without regard to the patient's ability to pay for these services.

Subsidiary

Friends of Lamprey Health Care, Inc. (FLHC) is a not-for-profit corporation organized in the State of New Hampshire. FLHC's primary purpose is to support LHC. FLHC is also the owner of the property occupied by LHC's administrative and program offices in Newmarket, New Hampshire. LHC is the sole member of FLHC.

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of LHC and its subsidiary, FLHC (collectively, the Organization). All significant intercompany balances and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with U.S. 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

Both LHC and FLHC are public charities under Section 501(c)(3) of the Internal Revenue Code. As public charities, the entities are exempt from state and federal income taxes on income earned in accordance with their tax-exempt purposes. Unrelated business income is subject to state and federal income tax. Management has evaluated the Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and petty cash funds.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

Allowance for Uncollectible Accounts

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Patient accounts receivable are reduced by an allowance for uncollectible accounts. In evaluating the collectibility of patient accounts receivable, the Organization analyzes its past collection history and identifies trends for all funding sources in the aggregate. In addition, patient balances in excess of 120 days are 100% reserved. Management regularly reviews revenue and payer mix data in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts follows:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 233,455	\$ 278,061
Provision	354,460	274,770
Write-offs	(333,818)	(319,376)
Balance, end of year	<u>\$ 254,097</u>	<u>\$ 233,455</u>

The provision for bad debts increased primarily as a result of the regulatory environment related to challenges with credentialing of providers and timely filing limits.

Grants and Other Receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. All such amounts are considered collectible.

Investment in Limited Liability Company

The Organization is one of eight partners who each made a capital contribution of \$500 to Primary Health Care Partners (PHCP). The purposes of PHCP are: (i) to engage and contract directly with the payers of health care to influence the design and testing of emerging payment methodologies; (ii) to achieve the three part aim of better care for individuals, better health for populations and lower growth in expenditures in connection with both governmental and non-governmental payment systems; (iii) to undertake joint activities to offer access to high quality, cost effective medical, mental health, oral health, home care and other community-based services, based upon the medical home model of primary care delivery, that promote health and well-being by developing and implementing effective clinical and administrative systems in a manner that is aligned with the FQHC model; and to lead collaborative efforts to manage costs and improve the quality of primary care services delivered by health centers operated throughout the state of New Hampshire; and (iv) to engage in any and all lawful activities, including without limitation the negotiation of contracts, agreements and/or arrangements (with payers and other parties). The Organization's investment in PHCP is reported using the equity method and the investment amounted to \$22,590 and \$20,298 at September 30, 2018 and 2017, respectively.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

Assets Limited as To Use

Assets limited as to use include assets set aside under loan agreements for repairs and maintenance on the real property collateralizing the loan, assets designated by the board of directors for specific projects or purposes and donor-restricted contributions.

Property and Equipment

Property and equipment acquisitions are recorded at cost, less accumulated depreciation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method.

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted net assets. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Temporarily Restricted Net Assets

Temporarily restricted net assets include contributions and grants for which donor-imposed restrictions have not been met. Assets are released from restrictions as expenditures are made in line with restrictions called for under the terms of the donor. Grants restricted for capital acquisition which were received prior to 2000 are released from restriction over the life of the related acquired assets, matching depreciation expense.

Patient Service Revenue

Patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

340B Drug Pricing Program

LHC, as an FQHC, is eligible to participate in the 340B Drug Pricing Program. The program requires drug manufacturers to provide outpatient drugs to FQHCs and other identified entities at a reduced price. LHC contracts with local pharmacies under this program. The local pharmacies dispense drugs to eligible patients of LHC and bills Medicare and commercial insurances on behalf of LHC. Reimbursement received by the pharmacies is remitted to LHC net of dispensing and administrative fees. Revenue generated from the program is included in patient service revenue net of third party allowances. The cost of drug replenishments and contracted expenses incurred related to the program are included in other operating expenses.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

Charity Care

The Organization provides discounts to patients who meet certain criteria under its sliding fee discount program. Because the Organization does not pursue collection of amounts determined to qualify for the sliding fee discount, they are not reported as patient service revenue.

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received and the conditions are met. The gifts are reported as either temporarily or permanently restricted support 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), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statements of operations as "net assets released from restrictions."

Functional Expenses

The Organization provides health care and wrap around services, including translation and care management, to residents of the greater Newmarket, Raymond, and Nashua, New Hampshire communities. Expenses related to providing these services are classified by their general nature as follows:

	<u>2018</u>	<u>2017</u>
Program services	\$ 13,407,871	\$ 12,484,460
Administrative and general	<u>2,338,331</u>	<u>2,736,989</u>
Total	<u>\$ 15,746,202</u>	<u>\$ 15,221,449</u>

Deficiency of Revenue Over Expenses

The consolidated statements of operations reflect the deficiency of revenue over expenses. Changes in unrestricted net assets which are excluded from this measure, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets) and changes in fair value of an interest rate swap that qualifies for hedge accounting.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through December 19, 2018, the date that the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

2. Assets Limited as to Use

Assets limited as to use are composed of cash and cash equivalents and consist of the following:

	<u>2018</u>	<u>2017</u>
United States Department of Agriculture, Rural Development (Rural Development) loan agreements Designated by the governing board Donor restricted, temporarily	\$ 142,092	\$ 142,587
	2,752,113	2,924,858
	<u>311,146</u>	<u>358,388</u>
Total	<u>\$ 3,205,350</u>	<u>\$ 3,425,833</u>

3. Property and Equipment

Property and equipment consists of the following:

	<u>2018</u>	<u>2017</u>
Land and improvements	\$ 1,164,763	\$ 1,146,784
Building and improvements	10,943,714	10,829,267
Furniture, fixtures and equipment	<u>1,723,627</u>	<u>1,685,929</u>
Total cost	13,822,094	13,661,980
Less accumulated depreciation	<u>6,237,171</u>	<u>5,791,086</u>
Property and equipment, net	<u>\$ 7,584,923</u>	<u>\$ 7,870,894</u>

The Organization has made renovations to certain buildings with federal grant funding. In accordance with the grant agreements, a Notice of Federal Interest (NFI) was filed in the appropriate official records of the jurisdiction in which the property is located. The NFI is designed to notify any prospective buyer or creditor that the Federal Government has a financial interest in the real property components acquired under the aforementioned grant; that the property may not be used for any purpose inconsistent with that authorized by the grant program statute and applicable regulations; that the property may not be mortgaged or otherwise used as collateral without the written permission of the Associate Administrator of the Office of Federal Assistance Management (OFAM), Health Resources and Services Administration (HRSA); and that the property may not be sold or transferred to another party without the written permission of the Associate Administrator of OFAM and HRSA.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

4. Line of Credit

The Organization has an available \$1,000,000 revolving line of credit from a local bank through May 2019, with an interest rate of 4.25%. The line of credit is collateralized by all business assets. There was no outstanding balance at September 30, 2018 and 2017.

5. Long-Term Debt

Long-term debt consists of the following:

	<u>2018</u>	<u>2017</u>
Promissory note payable to local bank; see terms outlined below.	\$ 876,506	\$ 894,652
5.375% promissory note payable to Rural Development, paid in monthly installments of \$4,949, which includes interest, through June 2026. The note is collateralized by all tangible property owned by the Organization.	371,976	413,615
4.75% promissory note payable to Rural Development, paid in monthly installments of \$1,892, which includes interest, through November 2033. The note is collateralized by all tangible property owned by the Organization.	242,438	255,108
4.375% promissory note payable to Rural Development, paid in monthly installments of \$5,000, which includes interest, through December 2036. The note is collateralized by all tangible property owned by the Organization.	<u>746,431</u>	<u>777,466</u>
Total long-term debt	2,236,351	2,340,841
Less current maturities	<u>102,014</u>	<u>97,502</u>
Long-term debt, less current maturities	<u>\$ 2,134,337</u>	<u>\$ 2,243,339</u>

The Organization has a promissory note with a local bank which is a ten-year balloon note to be paid at the amortization rate of 30 years, with monthly principal payments of \$1,345 plus interest at 85% of the one-month LIBOR rate plus 2.125% through January 2022 when the balloon payment is due. The note is collateralized by the real estate. The Organization has an interest rate swap agreement for the ten-year period through 2022 that limits the potential interest rate fluctuation and essentially fixes the rate at 4.13%. The fair market value of the interest rate swap agreement was a liability of \$13,404 and \$13,769 at September 30, 2018 and 2017, respectively.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

The Organization is required to meet certain administrative and financial covenants under various loan agreements included above. The Organization is in compliance with all loan covenants at September 30, 2018.

Maturities of long-term debt for the next five years are as follows:

2019	\$ 102,014
2020	107,082
2021	112,402
2022	895,426
2023	97,595
Thereafter	<u>921,832</u>
Total	<u>\$ 2,236,351</u>

6. Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following:

	<u>2018</u>	<u>2017</u>
Temporarily restricted for:		
Capital improvements	\$ 340,806	\$ 347,056
Community programs	54,643	89,209
Substance abuse prevention	<u>25,067</u>	<u>37,743</u>
Total	<u>\$ 420,516</u>	<u>\$ 474,008</u>

The composition of assets comprising temporarily restricted net assets at September 30, 2018 and 2017 is as follows:

	<u>2018</u>	<u>2017</u>
Assets limited as to use	\$ 311,145	\$ 358,388
Property and equipment	<u>109,371</u>	<u>115,620</u>
Total	<u>\$ 420,516</u>	<u>\$ 474,008</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

7. Patient Service Revenue

Patient service revenue follows:

	<u>2018</u>	<u>2017</u>
Gross charges	\$13,683,357	\$12,752,924
340B contract pharmacy revenue	<u>1,327,156</u>	<u>1,198,264</u>
Total gross revenue	15,010,513	13,951,188
Contractual adjustments	(4,534,268)	(4,005,181)
Sliding fee discounts	(1,030,666)	(1,020,240)
Other discounts	<u>(19,394)</u>	<u>(19,045)</u>
Total patient service revenue	<u>\$ 9,426,186</u>	<u>\$ 8,906,722</u>

Revenue from the Medicaid and Medicare programs accounted for approximately 27% and 17%, respectively, of the Organization's gross patient service revenue for the year ended September 30, 2018 and 28% and 16%, respectively, for the year ended September 30, 2017. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes that the Organization is in compliance with all laws and regulations. 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. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

A summary of the payment arrangements with major third-party payers follows:

Medicare

The Organization is reimbursed for the care of qualified patients on a prospective basis, with retroactive settlements related to vaccine costs only. The prospective payment is based on a geographically-adjusted rate determined by federal guidelines. Overall, reimbursement was and continues to be subject to a maximum allowable rate per visit. The Organization's Medicare cost reports have been audited by the Medicare administrative contractor through September 30, 2017.

Medicaid and Other Payers

The Organization also has entered into payment agreements with Medicaid and certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Organization under these agreements includes prospectively-determined rates per visit, discounts from established charges.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

Charity Care

The Organization provides care to patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than its established rates. The Organization estimates the costs associated with providing the care to patients who qualify under the sliding fee discount policy by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross charges forgone under the sliding fee discount policy. The estimated cost amounted to approximately \$1,041,596 and \$1,096,647 for the years ended September 30, 2018 and 2017, respectively.

The Organization is able to provide these services with a component of funds received through local community support and federal and state grants.

8. Retirement Plan

The Organization has a defined contribution plan under Internal Revenue Code Section 403(b). The Organization contributed \$157,605 and \$326,988 for the years ended September 30, 2018 and 2017, respectively. The Organization's Board of Directors voted to suspend the employer contributions to the plan in April 2018 and resume contributions in January 2019 subsequent to the adoption of revisions to the employer contribution component of the plan documents.

9. Concentration of Risk

The Organization has cash deposits in major financial institutions which exceed federal depository insurance limits. The financial institutions have strong credit ratings and management believes the credit risk related to these deposits is minimal.

The Organization 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, at September 30:

	<u>2018</u>	<u>2017</u>
Medicare	18 %	18 %
Medicaid	14 %	15 %
Anthem Blue Cross Blue Shield	13 %	14 %
Other payers, including self pay	55 %	53 %
	<u>100 %</u>	<u>100 %</u>

The Organization receives a significant amount of grants from the U.S. Department of Health and Human Services (DHHS). As with all government funding, these grants are subject to reduction or termination in future years. For the years ended September 30, 2018 and 2017, grants from DHHS (including both direct awards and awards passed through other organizations) represented approximately 76% and 77%, respectively, of grants, contracts and contributions.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Financial Statements

September 30, 2018 and 2017

10. Medical Malpractice

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance; on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of September 30, 2018, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of both FTCA and medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

SUPPLEMENTARY INFORMATION

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Balance Sheet

September 30, 2018

ASSETS

	<u>Lamprey Health Care, Inc.</u>	<u>Friends of Lamprey Health Care, Inc.</u>	<u>2018 Consolidated</u>
Current assets			
Cash and cash equivalents	\$ 656,379	\$ 684,636	\$ 1,341,015
Patient accounts receivable, net	1,330,670	-	1,330,670
Grants receivable	228,972	-	228,972
Other receivables	172,839	-	172,839
Inventory	72,219	-	72,219
Other current assets	<u>139,568</u>	<u>-</u>	<u>139,568</u>
Total current assets	2,600,647	684,636	3,285,283
Investment in limited liability company	22,590	-	22,590
Assets limited as to use	2,920,876	284,474	3,205,350
Property and equipment, net	<u>5,585,290</u>	<u>1,999,633</u>	<u>7,584,923</u>
Total assets	<u>\$11,129,403</u>	<u>\$ 2,968,743</u>	<u>\$ 14,098,146</u>

LIABILITIES AND NET ASSETS

Current liabilities			
Accounts payable and accrued expenses	\$ 438,830	\$ -	\$ 438,830
Accrued payroll and related expenses	919,690	-	919,690
Deferred revenue	117,696	-	117,696
Current maturities of long-term debt	<u>63,027</u>	<u>38,987</u>	<u>102,014</u>
Total current liabilities	1,539,243	38,987	1,578,230
Long-term debt, less current maturities	1,184,455	949,882	2,134,337
Market value of interest rate swap	<u>13,404</u>	<u>-</u>	<u>13,404</u>
Total liabilities	<u>2,737,102</u>	<u>988,869</u>	<u>3,725,971</u>
Net assets			
Unrestricted	7,971,785	1,979,874	9,951,659
Temporarily restricted	<u>420,516</u>	<u>-</u>	<u>420,516</u>
Total net assets	<u>8,392,301</u>	<u>1,979,874</u>	<u>10,372,175</u>
Total liabilities and net assets	<u>\$11,129,403</u>	<u>\$ 2,968,743</u>	<u>\$ 14,098,146</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Balance Sheet

September 30, 2017

ASSETS

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	2017 Consolidated
Current assets			
Cash and cash equivalents	\$ 543,845	\$ 652,659	\$ 1,196,504
Patient accounts receivable, net	1,071,115	-	1,071,115
Grants receivable	476,151	-	476,151
Other receivables	85,357	-	85,357
Inventory	63,579	-	63,579
Other current assets	<u>160,946</u>	<u>-</u>	<u>160,946</u>
Total current assets	2,400,993	652,659	3,053,652
Investment in limited liability company	20,298	-	20,298
Assets limited as to use	3,141,359	284,474	3,425,833
Property and equipment, net	<u>5,869,762</u>	<u>2,001,132</u>	<u>7,870,894</u>
Total assets	<u>\$11,432,412</u>	<u>\$ 2,938,265</u>	<u>\$ 14,370,677</u>

LIABILITIES AND NET ASSETS

Current liabilities			
Accounts payable and accrued expenses	\$ 393,269	\$ 3,015	\$ 396,284
Accrued payroll and related expenses	880,477	-	880,477
Deferred revenue	89,040	-	89,040
Current maturities of long-term debt	<u>60,169</u>	<u>37,333</u>	<u>97,502</u>
Total current liabilities	1,422,955	40,348	1,463,303
Long-term debt, less current maturities	1,248,098	995,241	2,243,339
Market value of interest rate swap	<u>13,769</u>	<u>-</u>	<u>13,769</u>
Total liabilities	<u>2,684,822</u>	<u>1,035,589</u>	<u>3,720,411</u>
Net assets			
Unrestricted	8,273,582	1,902,676	10,176,258
Temporarily restricted	<u>474,008</u>	<u>-</u>	<u>474,008</u>
Total net assets	<u>8,747,590</u>	<u>1,902,676</u>	<u>10,650,266</u>
Total liabilities and net assets	<u>\$11,432,412</u>	<u>\$ 2,938,265</u>	<u>\$ 14,370,677</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Operations

Year Ended September 30, 2018

	<u>Lamprey Health Care Inc.</u>	<u>Friends of Lamprey Health Care, Inc.</u>	<u>Eliminations</u>	<u>2018 Consolidated</u>
Operating revenue				
Patient service revenue	\$ 9,426,185	\$ -	\$ -	\$ 9,426,185
Provision for bad debts	<u>(354,460)</u>	<u>-</u>	<u>-</u>	<u>(354,460)</u>
Net patient service revenue	9,071,725	-	-	9,071,725
Rental income	-	227,916	(227,916)	-
Grants, contracts and contributions	5,538,925	-	-	5,538,925
Other operating revenue	769,148	92	-	769,240
Net assets released from restrictions for operations	<u>118,447</u>	<u>-</u>	<u>-</u>	<u>118,447</u>
Total operating revenue	<u>15,498,245</u>	<u>228,008</u>	<u>(227,916)</u>	<u>15,498,337</u>
Operating expenses				
Salaries and wages	9,941,188	-	-	9,941,188
Employee benefits	1,688,571	-	-	1,688,571
Supplies	715,784	78	-	715,862
Purchased services	1,569,171	156	-	1,569,327
Facilities	816,102	6,169	(227,916)	594,355
Other operating expenses	535,414	2,000	-	537,414
Insurance	143,338	-	-	143,338
Depreciation	353,293	106,423	-	459,716
Interest expense	<u>60,447</u>	<u>35,984</u>	<u>-</u>	<u>96,431</u>
Total operating expenses	<u>15,823,308</u>	<u>150,810</u>	<u>(227,916)</u>	<u>15,746,202</u>
(Deficiency) excess of revenue over expenses	(325,063)	77,198	-	(247,865)
Change in fair value of financial instrument	365	-	-	365
Net assets released from restrictions for capital acquisition	<u>22,901</u>	<u>-</u>	<u>-</u>	<u>22,901</u>
(Decrease) increase in unrestricted net assets	<u>\$ (301,797)</u>	<u>\$ 77,198</u>	<u>\$ -</u>	<u>\$ (224,599)</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Operations

Year Ended September 30, 2017

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	Eliminations	2017 Consolidated
Operating revenue				
Patient service revenue	\$ 8,906,722	\$ -	\$ -	\$ 8,906,722
Provision for bad debts	<u>(274,770)</u>	<u>-</u>	<u>-</u>	<u>(274,770)</u>
Net patient service revenue	8,631,952	-	-	8,631,952
Rental income	-	227,916	(227,916)	-
Grants, contracts and contributions	5,262,945	-	-	5,262,945
Other operating revenue	876,963	91	-	877,054
Net assets released from restrictions for operations	<u>75,190</u>	<u>-</u>	<u>-</u>	<u>75,190</u>
Total operating revenue	<u>14,847,050</u>	<u>228,007</u>	<u>(227,916)</u>	<u>14,847,141</u>
Operating expenses				
Salaries and wages	9,361,791	-	-	9,361,791
Employee benefits	1,860,717	-	-	1,860,717
Supplies	593,070	182	-	593,252
Purchased services	1,526,457	105	-	1,526,562
Facilities	803,891	13,133	(227,916)	589,108
Other operating expenses	586,192	4,388	-	590,580
Insurance	137,232	-	-	137,232
Depreciation	346,833	97,751	-	444,584
Interest	<u>67,608</u>	<u>50,015</u>	<u>-</u>	<u>117,623</u>
Total operating expenses	<u>15,283,791</u>	<u>165,574</u>	<u>(227,916)</u>	<u>15,221,449</u>
(Deficiency) excess of revenue over expenses	(436,741)	62,433	-	(374,308)
Change in fair value of financial instrument	31,004	-	-	31,004
Net assets released from restrictions for capital acquisition	<u>175,595</u>	<u>-</u>	<u>-</u>	<u>175,595</u>
(Decrease) increase in unrestricted net assets	<u>\$ (230,142)</u>	<u>\$ 62,433</u>	<u>\$ -</u>	<u>\$ (167,709)</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Changes in Net Assets

Year Ended September 30, 2018

	<u>Lamprey Health Care, Inc.</u>	<u>Friends of Lamprey Health Care, Inc.</u>	<u>2018 Consolidated</u>
Unrestricted net assets			
(Deficiency) excess of revenue over expenses	(325,063)	77,198	(247,865)
Change in fair value of financial instrument	365	-	365
Net assets released from restrictions for capital acquisition	<u>22,901</u>	<u>-</u>	<u>22,901</u>
(Decrease) increase in unrestricted net assets	<u>(301,797)</u>	<u>77,198</u>	<u>(224,599)</u>
Temporarily restricted net assets			
Contributions	71,205	-	71,205
Grants for capital acquisition	16,651	-	16,651
Net assets released from restrictions for operations	(118,447)	-	(118,447)
Net assets released from restrictions for capital acquisition	<u>(22,901)</u>	<u>-</u>	<u>(22,901)</u>
Decrease in temporarily restricted net assets	<u>(53,492)</u>	<u>-</u>	<u>(53,492)</u>
Change in net assets	(355,289)	77,198	(278,091)
Net assets, beginning of year	<u>8,747,590</u>	<u>1,902,676</u>	<u>10,650,266</u>
Net assets, end of year	<u>\$ 8,392,301</u>	<u>\$ 1,979,874</u>	<u>\$ 10,372,175</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidating Statement of Changes in Net Assets

Year Ended September 30, 2017

	Lamprey Health Care, Inc.	Friends of Lamprey Health Care, Inc.	2017 Consolidated
Unrestricted net assets			
(Deficiency) excess of revenue over expenses	\$ (436,741)	\$ 62,433	\$ (374,308)
Change in fair value of financial instrument	31,004	-	31,004
Net assets released from restrictions for capital acquisition	<u>175,595</u>	<u>-</u>	<u>175,595</u>
(Decrease) increase in unrestricted net assets	<u>(230,142)</u>	<u>62,433</u>	<u>(167,709)</u>
Temporarily restricted net assets			
Provision for uncollectible pledges	(1,100)	-	(1,100)
Contributions	77,771	-	77,771
Grants for capital acquisition	166,366	-	166,366
Net assets released from restrictions for operations	(75,190)	-	(75,190)
Net assets released from restrictions for capital acquisition	<u>(175,595)</u>	<u>-</u>	<u>(175,595)</u>
Decrease in temporarily restricted net assets	<u>(7,748)</u>	<u>-</u>	<u>(7,748)</u>
Change in net assets	(237,890)	62,433	(175,457)
Net assets, beginning of year	<u>8,985,480</u>	<u>1,840,243</u>	<u>10,825,723</u>
Net assets, end of year	<u>\$ 8,747,590</u>	<u>\$ 1,902,676</u>	<u>\$ 10,650,266</u>

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Consolidated Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

<u>Federal Grant/Pass-Through Granted/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Contract Number</u>	<u>Total Federal Expenditures</u>
<u>United States Department of Health and Human Services</u>			
<u>Direct</u>			
<u>Health Centers Cluster</u>			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		\$ 1,037,934
Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program	93.527		<u>2,444,721</u>
Total Health Centers Cluster			<u>3,482,655</u>
<u>Pass-Through</u>			
<u>State of New Hampshire Department of Health and Human Services</u>			
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	010-048-8917-102-500731	42,261
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	512-500352	14,995
Public Health Emergency Preparedness	93.069	010-090-7545-102-500731	20,045
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	010-090-7545-102-500731	30,999
<u>Dartmouth College</u>			
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	6125R989	77,248
<u>State of New Hampshire Department of Health and Human Services</u>			
Family Planning Services	93.217	010-090-55300000-500731	140,564
<u>State of New Hampshire Department of Health and Human Services</u>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	010-092-3395-102-500731	82,857
<u>Dartmouth College</u>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	R831	<u>37,325</u>
Total CFDA 93.243			<u>120,182</u>
<u>Dartmouth College</u>			
Public Health Training Centers Program	93.249	1383	14,880
<u>State of New Hampshire Department of Health and Human Services</u>			
Temporary Assistance for Needy Families	93.558	010-045-61460000-500731	15,543
Temporary Assistance for Needy Families	93.558	010-045-61460000-500891	<u>5,182</u>
Total CFDA 93.558			<u>20,725</u>
<u>Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)</u>			
	93.758	010-090-4527-102-500731	7,654
<u>Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)</u>			
	93.758	010-090-5362-102-500731	<u>12,188</u>
Total CFDA 93.758			<u>19,840</u>
<u>Block Grants for Prevention and Treatment of Substance Abuse</u>			
	93.959	010-092-3380-102-500731	102,015
Block Grants for Prevention and Treatment of Substance Abuse	93.959	010-092-3384-102-500731	<u>21,314</u>
Total CFDA 93.959			<u>123,329</u>
<u>Maternal and Child Health Services Block Grant to the States</u>			
	93.994	010-090-51900000-500731	<u>134,605</u>
Total Federal Awards, All Programs			<u>\$ 4,242,328</u>

The accompanying notes are an integral part of this schedule.

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Notes to Consolidated Schedule of Expenditures of Federal Awards

Year Ended September 30, 2018

1. Basis of Presentation

The schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. (the Organization). 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 the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

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. Pass-through entity identifying numbers are presented where available. Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. have elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**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**

Board of Directors
Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. (the Organization), which comprise the consolidated balance sheet as of September 30, 2018; and the related consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 19, 2018.

Internal Control Over Financial Reporting

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

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

Our consideration of 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.

Board of Directors
Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
December 19, 2018



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

Report on Compliance for the Major Federal Program

We have audited Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.'s (the Organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on its major federal program for the year ended September 30, 2018. The Organization's major federal program is 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 the Organization's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; 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 the Organization'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 the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on the Major Federal Program

In our opinion, Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2018.

Board of Directors
Lamprey Health Care, Inc. and Friends of Lamprey Health Care, Inc.

Report on Internal Control Over Compliance

Management of the Organization 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, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 the Organization'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.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
December 19, 2018

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2018

1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐

Yes

☒

No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

☐

Yes

☒

None reported

Noncompliance material to financial statements noted?

☐

Yes

☒

No

Federal Awards

Internal control over major programs:

Material weakness(es) identified:

☐

Yes

☒

No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

☐

Yes

☒

None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐

Yes

☒

No

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

Health Centers Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☒

Yes

☐

No

LAMPREY HEALTH CARE, INC. AND FRIENDS OF LAMPREY HEALTH CARE, INC.

Schedule of Findings and Questioned Costs (Concluded)

Year Ended September 30, 2018

2. Financial Statement Findings

None

3. Federal Award Findings and Questioned Costs

None

LAMPREY HEALTH CARE

Where Excellence and Caring go Hand in Hand

2018-2019 Board of Directors

Mark E. Howard, Esq. (Chair/President)
Newmarket, New Hampshire 03857
Term Ends 2020
Serving 5 years

Frank Goodspeed (Vice President)
Nashua, NH 03060
Term Ends 2020
Serving 5 years

Arvind Ranade, (Treasurer)
Nashua, NH 03062
Term Ends 2021
Serving 3 years

Thomas "Chris" Drew (Secretary)
Newmarket, NH 03857
Term Ends 2019
Serving 20 years

**Audrey Ashton-Savage (Immediate Past
Chair/President)**
Newmarket, NH 03857
Term Ends 2021
Serving 28 years

Elizabeth Crepeau
Newmarket, NH 03857
Term ends 2021
Serving 12 years

Landon Gamble, DDS
Epping, NH 03042 (work)
Term Ends 2020
Serving 1 year

Robert Gilbert
Brentwood, NH 03833
Term Ends 2020
Serving 1 year

Raymond Goodman, III
Newmarket, NH 03857
Term ends 2021
Serving 6 years

Amanda Pears Kelly
Portsmouth, NH 03801
Term Ends 2020
Serving 5 years

Carol LaCross
Durham, NH 03824
Term Ends 2021
Serving 30 years

Lara Rice
Nashua, NH 03062
Term Ends 2020
Serving 1 year

Wilberto Torres
Nashua, NH 03063
Term Ends 2019
Serving 1 year

Laura Valencia
Nashua, NH 03062
Term Ends 2021
Serving 3 months

Robert S. Woodward
Lee, NH 03861
Term Ends 2019
Serving 2 years

Patricia A. Mason, LPN

Summary

Over 17 years of experience in Women's Health and Prenatal patient care. Extensive experience with independent audits, patient management and Adolescent Health issues. Extensive experience in emergency care either on site or as Fire Dept. responder.

Professional Experience

Lamprey Health Care - Nashua NH

2002 - Present

Women's Health & Prenatal Supervisor, Nurse

- Administrative officer for Women's Health Services.
- Responsible for the administrative supervision, program development and budget management of the Family Planning and Teen Clinic programs, Outreach and Prenatal care services. (\$462,602)
- Assure compliance with state and federal standards, policies and guidelines along with grant conditions.
- Assist with grant writing and submission.
- Responsible for staff education and training in Women and Adolescent health issues.
- Administer the Breast and Cervical Cancer program for the Nashua site.
- Perform office nurse duties as needed.
- Triage patients.
- Coordinated Emergency Preparedness training for staff with in house drills.

Disaster Medical Assistance Team - DMAT MA-2

2006 - present

Nurse

- Deploy as needed to locations in or out of the United States that are in need of rapid-response medical care or casualty decontamination during a terrorist attack, natural disaster or other incident
- Provide direct care to patients in a hospital setting, temporary medical tent or in the field.
- Enter patient information into an Electronic Medical Record.
- Sustain long hours and be self-contained for 24 hours without food or shelter.
- Able to deploy for minimum of 2 weeks.

Boston Marathon Medical Tent

2007 - present

- Set up cots and medical supplies in tent
- Assess and care for wounds, medical issues and fatigue. Monitor vitals, start IV and prepare for transport or release back to race.

Bridges, Nashua NH

2003 - 2010

Crisis Intervention Advocate

- Answer crisis phone lines 12 hours per month
- Meet victims of domestic violence/sexual assault at the hospital if needed
- Attend meetings and training

Town of Hudson NH Fire Department

Firefighter/Emergency Medical Technician - Intermediate 1984 - 2006

- Perform emergency medical care and transportation of patients.
- Respond to fires and emergencies as a call firefighter
- Attend monthly trainings and ride along

Education

St. Joseph's School of Nursing, Nashua, NH

2001

Licensure/Certifications

State of NH Licensed Practical Nurse

American Heart Association, CPR Instructor

Certified in IV Therapy, Phlebotomy and Emergency Pharmacology

Lactation Consultant

State of NH Notary, Justice of the Peace

Cosmetology - State of NH

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Patricia Mason	Family Planning Coordinator	49,861	27%	\$13,296.28

**New Hampshire Department of Health and Human Services
Family Planning Services**



**State of New Hampshire
Department of Health and Human Services
Amendment #3 to the Family Planning Services**

This 3rd Amendment to the Family Planning Services contract (hereinafter referred to as "Amendment #3") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Planned Parenthood of Northern New England (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 784 Hercules Drive, Suite 110 Colchester, VT 05446.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 8, 2017, (Item #21A), as amended on June 19, 2019, (Late Item #78), and as amended on December 18, 2019, (Item # 16), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$2,282,443.
2. Modify Exhibit B, Amendment #2 Method and Conditions Precedent to Payment, Section 4, Subsection 4.1 to read:
 - 4.1. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items as specified in Exhibit B-1, Exhibit B-2 Amendment #2, Exhibit B-3 Amendment #2 and Exhibit B-4, Amendment #3.
3. Modify Exhibit B-4, Amendment #2 Budget, Family Planning Funds, State Fiscal Year 2021 by replacing in its entirety with Exhibit B-4, Amendment #3 Budget, Family Planning Funds, State Fiscal Year 2021, which is attached hereto and incorporated by reference herein.

Planned Parenthood of Northern New England Amendment #3

RFA-2018-DPHS-03-FAMIL-09-A03

Page 1 of 3

Contractor Initials

mg

Date

5/29/20

New Hampshire Department of Health and Human Services
Family Planning Services




All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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


State of New Hampshire
Department of Health and Human Services

5/28/2020
Date


Name: Lisa Morris
Title: Director

Planned Parenthood of Northern New England

5/20/20
Date


Name: Meghan Gallagher
Title: President/CEO

New Hampshire Department of Health and Human Services
Family Planning Services



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

OFFICE OF THE ATTORNEY GENERAL

June 9, 2020
Date

J Christopher Marshall
Name:
Title: Assistant Attorney General

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Exhibit B-4 Budget, Amendment #3

New Hampshire Department of Health and Human Services COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD										
Contractor name: Planned Parenthood of Northern New England, Inc.										
Budget Request for: Family Planning Services										
Budget Period: July 1, 2020 - June 30, 2021										
Line Item	Total Program Cost			Contractor Share / Match			Funded by Other Contract Share			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Total
1. Total Salary/Wages	\$ 2,058,095.84	\$ 208,157.00	\$ 2,266,252.84	\$ 1,637,813.00	\$ 208,157.00	\$ 1,845,970.00	\$ 420,483	\$ -	\$ 420,483	\$ 420,483
2. Employee Benefits	\$ 527,394.72	\$ 51,466.93	\$ 578,861.65	\$ 419,644.41	\$ 51,466.93	\$ 471,111.34	\$ 107,750	\$ -	\$ 107,750	\$ 107,750
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ 9,141.58	\$ 4,998.41	\$ 14,139.97	\$ 7,273.88	\$ 4,998.41	\$ 12,272.29	\$ 1,868	\$ -	\$ 1,868	\$ 1,868
Repair and Maintenance	\$ 7,518.40	\$ 33,989.19	\$ 41,505.59	\$ 5,980.75	\$ 33,989.19	\$ 39,969.94	\$ 1,536	\$ -	\$ 1,536	\$ 1,536
Purchase/Depreciation	\$ 3,658.63	\$ 10,998.50	\$ 14,653.13	\$ 2,909.58	\$ 10,998.50	\$ 13,906.08	\$ 747	\$ -	\$ 747	\$ 747
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ 83,987.00	\$ -	\$ 83,987.00	\$ 66,811.97	\$ -	\$ 66,811.97	\$ 17,155	\$ -	\$ 17,155	\$ 17,155
Pharmacy	\$ 575,662.15	\$ -	\$ 575,662.15	\$ 458,050.47	\$ -	\$ 458,050.47	\$ 117,612	\$ -	\$ 117,612	\$ 117,612
Medical	\$ 131,658.83	\$ -	\$ 131,658.83	\$ 104,919.18	\$ -	\$ 104,919.18	\$ 26,940	\$ -	\$ 26,940	\$ 26,940
Office	\$ 27,115.91	\$ 5,795.08	\$ 32,910.99	\$ 21,575.85	\$ 5,795.08	\$ 27,371.03	\$ 5,540	\$ -	\$ 5,540	\$ 5,540
6. Travel	\$ 53,676.89	\$ 8,207.09	\$ 61,883.97	\$ 42,710.34	\$ 8,207.09	\$ 50,917.42	\$ 10,967	\$ -	\$ 10,967	\$ 10,967
7. Occupancy	\$ 375,249.25	\$ 23,434.72	\$ 398,683.96	\$ 298,583.29	\$ 23,434.72	\$ 322,018.00	\$ 76,666	\$ -	\$ 76,666	\$ 76,666
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 74,248.18	\$ 4,901.25	\$ 79,149.44	\$ 59,078.77	\$ 4,901.25	\$ 63,980.03	\$ 15,169	\$ -	\$ 15,169	\$ 15,169
Postage	\$ 19,705.00	\$ 624.39	\$ 20,329.39	\$ 15,679.14	\$ 624.39	\$ 16,303.53	\$ 4,026	\$ -	\$ 4,026	\$ 4,026
Subscriptions	\$ 14,628.35	\$ 13,613.24	\$ 28,241.59	\$ 11,639.68	\$ 13,613.24	\$ 25,252.92	\$ 2,989	\$ -	\$ 2,989	\$ 2,989
Audit and Legal	\$ -	\$ 35,029.53	\$ 35,029.53	\$ -	\$ 35,029.53	\$ 35,029.53	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 22,596.77	\$ -	\$ 22,596.77	\$ 17,980.10	\$ -	\$ 17,980.10	\$ 4,617	\$ -	\$ 4,617	\$ 4,617
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ 58,613.00	\$ 2,947.79	\$ 61,560.79	\$ 46,797.11	\$ 2,947.79	\$ 49,744.90	\$ 12,016	\$ -	\$ 12,016	\$ 12,016
11. Staff Education and Training	\$ 3,694.86	\$ 5,566.85	\$ 9,261.71	\$ 2,839.98	\$ 5,566.85	\$ 8,506.83	\$ 755	\$ -	\$ 755	\$ 755
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Printing	\$ 9,401.28	\$ 89.33	\$ 9,490.60	\$ 7,480.54	\$ 89.33	\$ 7,569.86	\$ 1,921	\$ -	\$ 1,921	\$ 1,921
Bank fees/Miscellaneous	\$ 28,732.63	\$ 3,114.95	\$ 31,847.58	\$ 22,862.36	\$ 3,114.95	\$ 25,977.31	\$ 5,870	\$ -	\$ 5,870	\$ 5,870
Professional Services	\$ 126,369.37	\$ 100,522.93	\$ 226,892.31	\$ 100,551.25	\$ 100,522.93	\$ 201,074.18	\$ 25,818	\$ -	\$ 25,818	\$ 25,818
TOTAL	\$ 4,211,524.64	\$ 513,455.18	\$ 4,724,979.81	\$ 3,351,081.74	\$ 513,455.18	\$ 3,864,536.92	\$ 640,443	\$ -	\$ 640,443	\$ 640,443
Indirect As A Percent of Direct 12.2%										

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 PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. is a Vermont Nonprofit Corporation registered to transact business in New Hampshire on September 28, 1984. 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: 77950

Certificate Number: 0004590457



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 September A.D. 2019.

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

William M. Gardner

Secretary of State

CERTIFICATE OF VOTE

I, Anne Fowler, of Planned Parenthood Northern New England (PPNNE), do hereby certify that:

1. I am a duly elected Secretary of Planned Parenthood of Northern New England.
2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Trustees of the corporation duly held on 29 April 2020:

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

3. Meagan Gallagher is the duly elected CEO of this corporation.
4. 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.

Date: 29 April 2020

Anne C. Fowler

Anne C. Fowler (Apr 30, 2020)

Signature of Elected Official

Name: Anne Fowler

Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/31/2019

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
Marsh USA, Inc.
1156 Avenue of the Americas
New York, NY 10036
Attn: healthcare.accounts@marsh.com Fax: 212-948-1307

CONTACT	
NAME:	
PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS:	
INSURER(S) AFFORDING COVERAGE	
INSURER A: New Hampshire Insurance Company	NAIC #: 23841
INSURER B: N/A	NAIC #: N/A
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

CN101357758-WC-30-30-20-21 COL VT GLWC

INSURED
PLANNED PARENTHOOD OF NORTHERN
NEW ENGLAND, AN AFFILIATE OF PLANNED
PARENTHOOD FEDERATION OF AMERICA, INC.
784 HERCULES DR, SUITE 110
COLCHESTER, VT 05446

COVERAGES **CERTIFICATE NUMBER:** NYC-010009990-11 **REVISION NUMBER:** 6

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 SUBR INSD 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 <input checked="" type="checkbox"/> SIR: \$100,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		082695195	01/01/2020	01/01/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ INCLUDED PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTIONS					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 <input checked="" type="checkbox"/> N	WC 016433074	01/01/2020	01/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER

NH DEPARTMENT OF HEALTH & HUMAN SERVICES
ATTN: DIRECTOR, DIVISION OF PUBLIC HEALTH SERVICES
29 HAZEN DRIVE
CONCORD, NH 03301-6504

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
of Marsh USA Inc.

Rickl Fitzsimmons

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/31/2019

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
Marsh USA, Inc.
1166 Avenue of the Americas
New York, NY 10036
Attn: healthcare.accounts@marsh.com Fax: 212-946-1307

CONTACT
NAME:
PHONE:
(A/C No. Ext):
E-MAIL:
ADDRESS:

FAX
(A/C No.):

CN101357758-WC-30-30-20-21 COL,VT GUW

INSURED
PLANNED PARENTHOOD OF NORTHERN
NEW ENGLAND, AN AFFILIATE OF PLANNED
PARENTHOOD FEDERATION OF AMERICA, INC.
784 HERCULES DR, SUITE 110
COLCHESTER, VT 05446

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: New Hampshire Insurance Company

23841

INSURER B: N/A

N/A

INSURER C:

INSURER D:

INSURER E:

INSURER F:

COVERAGES

CERTIFICATE NUMBER:

NYC-010009987-08

REVISION NUMBER: 3

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 <input checked="" type="checkbox"/> SIR: \$100,000 GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO- JECT <input checked="" type="checkbox"/> LOC OTHER:			082695195	01/01/2020	01/01/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ INCLUDED PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			086396874	01/01/2020	01/01/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
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	WVC 016433074	01/01/2020	01/01/2021	<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)

RE: EARLY INTERVENTION SERVICES FOR HUMAN IMMUNODEFICIENCY VIRUS (RFP-2017-DPHS-18-EARLY-01)

CERTIFICATE HOLDER

NH DEPARTMENT OF HEALTH & HUMAN SERVICES
DIVISION OF PUBLIC HEALTH SERVICES
EARLY INTERVENTION SVCS FOR
HUMAN IMMUNODEFICIENCY VIRUS
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
of Marsh USA Inc.

Ricki Fitzsimmons

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/31/2019

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 Marsh USA, Inc. 1166 Avenue of the Americas New York, NY 10036 Attn: healthcare.accounts@marsh.com Fax: 212-948-1307	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL: ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: XL Insurance America, Inc. INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
CN101357758-ALL-PROP-20-21 COL.VT PROP	NAIC # 24554
INSURED PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, AN AFFILIATE OF PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. 784 HERCULES DR, SUITE 110 COLCHESTER, VT 05446	

COVERAGES CERTIFICATE NUMBER: NYC-010145548-09 REVISION NUMBER: 6

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 SUBR INSD 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"/> PRO-JECT <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 \$ OTHER \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ OTHER \$
	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 type="checkbox"/> N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	PROPERTY		US00077307PR20A	01/01/2020	01/01/2021	LIMIT 3,232,263

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: NEW HAMPSHIRE FAMILY PLANNING SERVICES AGREEMENT**CERTIFICATE HOLDER****CANCELLATION**

STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH & HUMAN SERVICES ATTN: E. MARIA REINEMANN, ESQ., DIRECTOR 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 of Marsh USA Inc. Manashi Mukherjee <i>Manashi Mukherjee</i>
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ADDITIONAL REMARKS SCHEDULE

Page 2 of 3

AGENCY Marsh USA, Inc.		NAMED INSURED PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, AN AFFILIATE OF PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. 784 HERCULES DR, SUITE 110 COLCHESTER, VT 05446
POLICY NUMBER		
CARRIER	NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

SUBLIMITS:

EQUIPMENT BREAKDOWN: INCLUDED IN LIMIT EXCEPT,

\$2,000,000 PERISHABLE GOODS & SPOILAGE

\$250,000 CONTAMINATION

\$250,000 RADIATION

EARTH MOVEMENT:

\$30,000,000 per occurrence / annual aggregate except;

\$5,000,000 per occurrence / annual aggregate - for all loss arising from "damage" in Alaska, Hawaii and Puerto Rico

\$10,000,000 per occurrence / annual aggregate - for all loss arising from "damage" in US Pacific Northwest Seismic Zone

\$10,000,000 per occurrence / annual aggregate - for all loss arising from "damage" in New Madrid Seismic Zone

\$30,000,000 per occurrence / annual aggregate - for all loss arising from "damage" in California

FLOOD:

\$50,000,000 per occurrence / annual aggregate except;

\$7,500,000 for all loss arising from "damage" in High Hazard flood zones

DEDUCTIBLES:

\$150,000 COMBINED PER OCCURRENCE, EXCEPT AS INDICATED BELOW:

EARTH MOVEMENT:

\$150,000 PER OCCURRENCE EXCEPT;

CALIFORNIA, ALASKA, AND HAWAII: 5% PROPERTY DAMAGE / 5% TIME ELEMENT PER LOCATION

SUBJECT TO A COMBINED MINIMUM OF \$150,000 PER "OCCURRENCE"

NEW MADRID SEISMIC ZONE AND PACIFIC NORTHWEST SEISMIC ZONE: 5% PROPERTY DAMAGE / 5% TIME ELEMENT COMBINED PER OCCURRENCE

SUBJECT TO A COMBINED MINIMUM OF \$150,000 PER "OCCURRENCE"

FLOOD:

\$150,000 PER OCCURRENCE EXCEPT

HIGH HAZARD FLOOD ZONES:

THE MAXIMUM AMOUNT RECOVERABLE THROUGH THE NATIONAL FLOOD INSURANCE PROGRAM (WHETHER PURCHASED OR NOT) OR \$1,000,000 PER LOCATION, WHICHEVER IS GREATER

WIND:

150,000 PER OCCURRENCE EXCEPT;

HIGH HAZARD WIND ZONES: 5% PROPERTY DAMAGE / 5% TIME ELEMENT

SUBJECT TO A COMBINED MINIMUM OF \$150,000 PER "OCCURRENCE"

EQUIPMENT BREAKDOWN:

PROPERTY DAMAGE: \$25,000 PER OCCURRENCE

TIME ELEMENT: 24 HOURS PER OCCURRENCE

OTHER DEDUCTIBLES MAY APPLY AS PER POLICY TERMS AND CONDITIONS.

AGENCY CUSTOMER ID: CN101357758

LOC #: New York



ADDITIONAL REMARKS SCHEDULE

Page 3 of 3

AGENCY Marsh USA, Inc.		NAMED INSURED PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, AN AFFILIATE OF PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. 784 HERCULES DR, SUITE 110 COLCHESTER, VT 05446
POLICY NUMBER		
CARRIER	NAIC CODE	
EFFECTIVE DATE:		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

MISSION STATEMENT

To provide, promote, and protect access to reproductive health care and sexuality education so that all people can make voluntary choices about their reproductive and sexual health.





Board of Trustees

Planned Parenthood of Northern New England, Inc. and Related Entities

We have audited the consolidated financial statements of Planned Parenthood of Northern New England, Inc. and Related Entities (PPNNE) for the year ended December 31, 2018, and have issued our report thereon dated April 29, 2019. Professional standards require that we communicate to you the following information related to our audit.

SECTION I – REQUIRED COMMUNICATIONS

Our Responsibility under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As stated in our engagement letter dated November 11, 2018, our responsibility, as described by professional standards, is to express an opinion about whether the consolidated financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Our audit of the consolidated financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered PPNNE's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether PPNNE's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the Office of Management and Budget *Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on PPNNE's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on PPNNE's compliance with those requirements.

Our responsibility with respect to the schedule of expenditures of federal awards is described in our report issued pursuant to the Uniform Guidance.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by PPNNE are described in Note 1 to the consolidated financial statements. During the year ended December 31, 2018, PPNNE adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting are streamlined and clarified. The previous three category classification of net assets was replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. New or revised disclosures in the financial statements are: Note 1 – Basis of Statement Presentation, Note 2 – Liquidity and Availability of Financial Assets, Note 11 – Net Assets, and Note 12 – Endowments.

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

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

- Management's estimates of the allowance for uncollectible accounts and contributions and allowances for contractual adjustments based on historical data and current contracted reimbursement rates,
- Management's estimate of the value of the beneficial interest in trusts based on current market rates and actuarially determined life expectancy tables,
- Management's estimate of depreciable lives on capital assets based on industry standards, and
- Management's estimates of cost allocations based on estimated utilization of support services by functional cost centers.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the consolidated financial statements taken as a whole.

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

- Note 1 – New Accounting Pronouncements
- Note 2 – Liquidity and Availability of Financial Assets
- Note 7 – Line of Credit
- Note 8 – Long-term Debt
- Note 10 – Commitments and Contingencies
- Note 12 – Appropriations from Underwater Endowments

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. An audit adjustment is defined as a proposed correction of the consolidated financial statements that, in our judgment, may not have been detected except through our auditing procedures. There were no audit adjustments.

A passed audit adjustment is an adjustment that is not proposed as a current year audit adjustment because the dollar amount of the adjustment is not considered material to the consolidated financial statements. There were no passed audit adjustments.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of this letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as PPNNE's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

SECTION II - INTERNAL CONTROL

In planning and performing our audit of the consolidated financial statements of PPNNE as of and for the year ended December 31, 2018, in accordance with U.S. generally accepted auditing standards, we considered PPNNE's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of PPNNE's internal control. Accordingly, we do not express an opinion on the effectiveness of PPNNE'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 PPNNE's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis.

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. 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.

.....

We sincerely appreciate the cooperation, courtesy and working environment provided to us by management and the employees of PPNNE during the engagement.

This communication is intended solely for the information and use of the Board of Trustees, Budget and Finance Committee, and management of PPNNE and is not intended to be, and should not be, used by anyone other than these specified parties.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
April 29, 2019



INDEPENDENT AUDITOR'S REPORT

Board of Trustees

Planned Parenthood of Northern New England, Inc. and Related Entities

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Planned Parenthood of Northern New England, Inc. and Related Entities (PPNNE), which comprise the consolidated statement of financial position as of December 31, 2018, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the 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 audit. We conducted our audit in accordance with U.S. generally accepted auditing standards 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 of 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 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 PPNNE's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statement presentation.

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

Board of Trustees
Planned Parenthood of Northern New England, Inc. and Related Entities

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of PPNNE as of December 31, 2018, and the consolidated results of their operations, changes in their net assets and their cash flows for the year then ended, in conformity with U.S. generally accepted accounting principles.

Other Matters

Report on Summarized Comparative Information

We have previously audited PPNNE's 2017 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated May 24, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, in 2018 PPNNE adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2019 on our consideration of PPNNE'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 PPNNE'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 PPNNE's internal control over financial reporting and compliance.

Berry Dunn McNeil & Parker, LLC

Portland, Maine
April 29, 2019
Registration No. 92-0000278

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Consolidated Statement of Financial Position

**December 31, 2018
(With Comparative Totals for December 31, 2017)**

ASSETS

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2018 Total</u>	<u>2017 Total</u>
Current assets				
Cash	\$ 6,640,427	\$ 992,859	\$ 7,633,286	\$ 6,773,987
Accounts receivable, net	1,634,820	-	1,634,820	1,709,090
Contributions receivable, net	729,319	18,977	748,296	1,031,221
Other	<u>1,008,001</u>	<u>-</u>	<u>1,008,001</u>	<u>1,012,490</u>
Total current assets	<u>10,012,567</u>	<u>1,011,836</u>	<u>11,024,403</u>	<u>10,526,788</u>
Property and equipment				
Land	35,657	-	35,657	54,157
Buildings	2,598,747	-	2,598,747	3,030,500
Leasehold improvements	4,977,416	-	4,977,416	4,895,538
Furniture, fixtures and equipment	3,328,301	-	3,328,301	3,305,532
Construction-in-progress	<u>825,028</u>	<u>-</u>	<u>825,028</u>	<u>119,308</u>
	11,765,149	-	11,765,149	11,405,035
Less accumulated depreciation and amortization	<u>(7,450,912)</u>	<u>-</u>	<u>(7,450,912)</u>	<u>(7,119,176)</u>
Property and equipment, net	<u>4,314,237</u>	<u>-</u>	<u>4,314,237</u>	<u>4,285,859</u>
Other assets				
Contributions receivable, net of current portion	-	65,907	65,907	23,378
Long-term investments	3,317,766	1,263,577	4,581,343	4,847,426
Other	<u>174,752</u>	<u>405,916</u>	<u>580,668</u>	<u>862,167</u>
Total other assets	<u>3,492,518</u>	<u>1,735,400</u>	<u>5,227,918</u>	<u>5,732,971</u>
Total assets	<u>\$ 17,819,322</u>	<u>\$ 2,747,236</u>	<u>\$20,566,558</u>	<u>\$20,545,618</u>

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

LIABILITIES AND NET ASSETS

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>2018</u> <u>Total</u>	<u>2017</u> <u>Total</u>
Current liabilities				
Current portion of long-term debt	\$ 10,500	\$ -	\$ 10,500	\$ 10,000
Accounts payable and accrued expenses	869,081	-	869,081	997,307
Accrued salaries and benefits	869,502	-	869,502	768,663
Other	<u>1,179,831</u>	<u>-</u>	<u>1,179,831</u>	<u>1,022,678</u>
Total current liabilities	2,928,914	-	2,928,914	2,798,648
Long-term debt, net of current portion	<u>249,511</u>	<u>-</u>	<u>249,511</u>	<u>259,767</u>
Total liabilities	<u>3,178,425</u>	<u>-</u>	<u>3,178,425</u>	<u>3,058,415</u>
Net assets				
Without donor restrictions	14,640,897	-	14,640,897	13,358,214
With donor restrictions	<u>-</u>	<u>2,747,236</u>	<u>2,747,236</u>	<u>4,128,989</u>
Total net assets	<u>14,640,897</u>	<u>2,747,236</u>	<u>17,388,133</u>	<u>17,487,203</u>
 Total liabilities and net assets	 <u>\$ 17,819,322</u>	 <u>\$ 2,747,236</u>	 <u>\$20,566,558</u>	 <u>\$20,545,618</u>

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Consolidated Statement of Activities

**Year Ended December 31, 2018
(With Comparative Totals for Year Ended December 31, 2017)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2018 Total</u>	<u>2017 Total</u>
Operating revenue and support				
Gross patient service revenue	\$ 38,805,985	\$ -	\$ 38,805,985	\$ 38,236,910
Less contractual allowances and discounts	<u>24,084,403</u>	<u>-</u>	<u>24,084,403</u>	<u>23,211,638</u>
Patient service revenue (net of contractual allowances and discounts)	14,721,582	-	14,721,582	15,025,272
Less provision for bad debts	<u>763,092</u>	<u>-</u>	<u>763,092</u>	<u>704,552</u>
Net patient service revenue	13,958,490	-	13,958,490	14,320,720
Grants and contracts	3,891,495	-	3,891,495	3,559,538
Contributions and bequests	6,485,997	238,886	6,724,883	7,328,059
Other	<u>582,993</u>	<u>54,181</u>	<u>637,174</u>	<u>548,258</u>
	24,918,975	293,067	25,212,042	25,756,575
Net assets released from restrictions	<u>973,380</u>	<u>(973,380)</u>	<u>-</u>	<u>-</u>
Total operating revenue and support	<u>25,892,355</u>	<u>(680,313)</u>	<u>25,212,042</u>	<u>25,756,575</u>
Operating expenses				
Program services				
Direct patient services	17,791,280	-	17,791,280	16,432,626
Education and outreach	188,070	-	188,070	132,052
Public policy	2,323,732	-	2,323,732	1,626,944
Marketing and communication	<u>278,696</u>	<u>-</u>	<u>278,696</u>	<u>209,744</u>
Total program services	<u>20,581,778</u>	<u>-</u>	<u>20,581,778</u>	<u>18,401,366</u>
Support services				
General and administrative	2,815,511	-	2,815,511	2,585,306
Fundraising	<u>1,389,606</u>	<u>-</u>	<u>1,389,606</u>	<u>1,165,984</u>
Total support services	<u>4,205,117</u>	<u>-</u>	<u>4,205,117</u>	<u>3,751,290</u>
Total expenses	<u>24,786,895</u>	<u>-</u>	<u>24,786,895</u>	<u>22,152,656</u>
Change in net assets from operations	<u>1,105,460</u>	<u>(680,313)</u>	<u>425,147</u>	<u>3,603,919</u>
Other changes				
Non-operating investment (loss) gain	(349,920)	(174,297)	(524,217)	396,807
Contributions			-	15,080
Net assets released from restrictions	<u>527,143</u>	<u>(527,143)</u>	<u>-</u>	<u>-</u>
Total other changes	<u>177,223</u>	<u>(701,440)</u>	<u>(524,217)</u>	<u>411,887</u>
Change in net assets	1,282,683	(1,381,753)	(99,070)	4,015,806
Net assets, beginning of year	<u>13,358,214</u>	<u>4,128,989</u>	<u>17,487,203</u>	<u>13,471,397</u>
Net assets, end of year	<u>\$ 14,640,897</u>	<u>\$ 2,747,236</u>	<u>\$ 17,388,133</u>	<u>\$ 17,487,203</u>

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

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Consolidated Statement of Functional Expenses

**Year Ended December 31, 2018
(With Comparative Totals for Year Ended December 31, 2017)**

	<u>Direct Patient Services</u>	<u>Education and Outreach</u>	<u>Public Policy</u>	<u>Marketing and Communication</u>	<u>Total Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total Support Services</u>	<u>2018 Total</u>	<u>2017 Total</u>
Payroll and related costs	\$ 10,739,362	\$ 144,921	\$ 1,192,623	\$ 103,716	\$ 12,180,622	\$ 1,595,257	\$ 1,020,507	\$ 2,615,764	\$ 14,796,386	\$ 13,122,084
Contraceptive supplies	1,954,567	51	-	-	1,954,618	-	-	-	1,954,618	2,068,450
Outside laboratory fees	477,267	-	-	-	477,267	-	-	-	477,267	516,341
Occupancy costs	1,799,342	13,596	138,631	10,091	1,961,660	145,268	55,336	200,604	2,162,264	1,989,820
Medical supplies	697,400	30	-	-	697,430	-	-	-	697,430	701,247
Professional services	584,905	63	201,050	75	786,093	595,646	40,833	636,479	1,422,572	995,742
Advertising	-	-	198,199	122,912	321,111	11,391	350	11,741	332,852	213,782
Insurance and taxes	222,969	248	2,734	145	226,096	12,302	1,008	13,310	239,406	233,984
Printing and postage	58,622	2,912	5,196	37,075	103,805	4,380	66,296	70,676	174,481	190,217
Dues and materials	56,731	4,401	168,522	-	229,654	9,767	2,510	12,277	241,931	175,683
Interest expense	13,096	-	-	-	13,096	-	-	-	13,096	24,685
Other	<u>521,893</u>	<u>21,727</u>	<u>388,291</u>	<u>4,682</u>	<u>936,593</u>	<u>318,556</u>	<u>188,204</u>	<u>506,760</u>	<u>1,443,353</u>	<u>1,165,348</u>
Total expenses before depreciation and amortization	17,126,154	187,949	2,295,246	278,696	19,888,045	2,692,567	1,375,044	4,067,511	23,955,656	21,397,383
Depreciation and amortization	<u>665,126</u>	<u>121</u>	<u>28,486</u>	<u>-</u>	<u>693,733</u>	<u>122,944</u>	<u>14,562</u>	<u>137,506</u>	<u>831,239</u>	<u>755,273</u>
Total expenses	<u>\$ 17,791,280</u>	<u>\$ 188,070</u>	<u>\$ 2,323,732</u>	<u>\$ 278,696</u>	<u>\$ 20,581,778</u>	<u>\$ 2,815,511</u>	<u>\$ 1,389,606</u>	<u>\$ 4,205,117</u>	<u>\$ 24,786,895</u>	<u>\$ 22,152,656</u>

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

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Consolidated Statement of Cash Flows

**Year Ended December 31, 2018
(With Comparative Totals for Year Ended December 31, 2017)**

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ (99,070)	\$ 4,015,806
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	831,239	755,273
Provision for bad debts	763,092	704,552
Revenue from contributed securities	(692,102)	(1,457,623)
Proceeds of contributed securities	692,102	1,457,623
Unrealized/realized loss (gain) on investments	584,446	(433,390)
Contributions restricted to long-term purposes	-	(15,080)
Change in value of beneficial interest in trusts	95,944	(241,753)
Gain on disposal of property and equipment	(223,785)	-
(Increase) decrease in		
Accounts receivable	(688,822)	(1,126,863)
Contributions receivable	210,631	373,508
Other current assets	4,489	(168,065)
Other long-term assets	185,555	55,864
(Decrease) increase in		
Accounts payable and accrued expenses	(339,709)	431,401
Accrued salaries and benefits	100,839	31,414
Other current liabilities	<u>157,153</u>	<u>143,075</u>
Net cash provided by operating activities	<u>1,582,002</u>	<u>4,525,742</u>
Cash flows from investing activities		
Purchases of property and equipment	(746,831)	(461,501)
Proceeds from sale of property and equipment	322,482	-
Proceeds from sale of investments	312,677	1,122,100
Purchases of investments	<u>(631,040)</u>	<u>(1,087,593)</u>
Net cash used by investing activities	<u>(742,712)</u>	<u>(426,994)</u>
Cash flows from financing activities		
Contributions received for long-term purposes	29,765	48,202
Principal payments on long-term debt	<u>(9,756)</u>	<u>(411,063)</u>
Net cash provided (used) by financing activities	<u>20,009</u>	<u>(362,861)</u>
Net increase in cash	859,299	3,735,887
Cash, beginning of year	<u>6,773,987</u>	<u>3,038,100</u>
Cash, end of year	\$ <u>7,633,286</u>	\$ <u>6,773,987</u>
Supplemental disclosure:		
Noncash investing and financing transactions		
Purchases of property and equipment included in accounts payable and accrued expenses	\$ <u>211,483</u>	\$ <u>-</u>

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

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Notes to the Consolidated Financial Statements

December 31, 2018
(With Comparative Totals for December 31, 2017)

Nature of Activities

Planned Parenthood of Northern New England, Inc. (PPNNE) is a Vermont nonprofit corporation organized for the purpose of providing reproductive health and education services. PPNNE is also an advocacy organization working for public policies which guarantee reproductive rights and ensure access to services. PPNNE is registered to conduct business in Maine, New Hampshire and Vermont.

In 1990, PPNNE established Planned Parenthood of Northern New England Action Fund, Inc., a nonprofit corporation, for the purpose of expanding lobbying activities for the states of Maine, New Hampshire and Vermont. During 2014, PPNNE amended the operating documents of Planned Parenthood of Northern New England Action Fund, Inc. to include activities for only the state of Vermont and renamed the corporation Planned Parenthood Vermont Action Fund, Inc. Also during 2014, PPNNE established Planned Parenthood Maine Action Fund, Inc. and Planned Parenthood New Hampshire Action Fund, Inc., both nonprofit corporations, for the purpose of expanding lobbying activities for the states of Maine and New Hampshire, respectively.

Operations and balances of Planned Parenthood Vermont Action Fund, Inc., Planned Parenthood Maine Action Fund, Inc. and Planned Parenthood New Hampshire Action Fund, Inc. (collectively known as the Action Funds) are considered immaterial to PPNNE, but are included in the accompanying consolidated financial statements.

1. Summary of Significant Accounting Policies

New Accounting Pronouncements

In August 2016, the Financial Accounting Standard Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958), which makes targeted changes to the not-for-profit financial reporting model. The new ASU marks the completion of the first phase of a larger project aimed at improving not-for-profit financial reporting. Under the new ASU, net asset reporting is streamlined and clarified. The previous three category classification of net assets is replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called "net assets with donor restrictions." The guidance for classifying deficiencies in endowment funds and on accounting for the lapsing of restrictions on gifts to acquire property and equipment has also been simplified and clarified. New disclosures highlight restrictions on the use of resources that make otherwise liquid assets unavailable for meeting near-term financial requirements. The ASU also imposes several new requirements related to reporting expenses. The ASU is effective for PPNNE for the year ended December 31, 2018.

In July 2018, FASB issued ASU No. 2018-08, *Not-for-Profit Entities* (Topic 958). The ASU was issued to clarify and improve the accounting guidance for contributions received and contributions made. The ASU is effective for annual periods beginning after December 15, 2018. PPNNE is evaluating the impact that ASU No. 2018-08 will have on its consolidated financial statements and related disclosures.

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Notes to the Consolidated Financial Statements

December 31, 2018
(With Comparative Totals for December 31, 2017)

In May 2014, FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers*, which requires revenue to be recognized when promised goods or services are transferred to customers in amounts that reflect the consideration to which PPNNE expects to be entitled in exchange for those goods and services. ASU No. 2014-09 will replace most existing revenue recognition guidance in U.S. generally accepted accounting principles (U.S. GAAP) when it becomes effective. ASU No. 2014-09 is effective for the PPNNE's fiscal year ending December 31, 2019. ASU No. 2014-09 permits the use of either the retrospective or cumulative effect transition method. PPNNE is evaluating the impact that ASU No. 2014-09 will have on its consolidated financial statements and related disclosures.

In February 2016, FASB issued ASU No. 2016-02, *Leases* (Topic 842). The ASU was issued to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities in the statement of financial position and disclosing key information about leasing arrangements. The ASU is effective for annual periods beginning after December 15, 2019. Management is reviewing the guidance in the ASU to determine whether it will have a material effect on PPNNE's financial position or changes in its net assets.

Principles of Consolidation

The consolidated financial statements include the accounts of PPNNE and the Action Funds. The Action Funds are consolidated since PPNNE has both an economic interest in the Action Funds and control of the Action Funds through a majority voting interest in their governing boards. All material interorganizational transactions have been eliminated.

Comparative Financial Information

The consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with PPNNE's consolidated financial statements for the year ended December 31, 2017, from which the summarized information was derived.

Use of Estimates

The preparation of the 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.

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Basis of Statement Presentation

The consolidated financial statements of PPNNE have been prepared in accordance with U.S. GAAP, which require PPNNE to report information regarding its consolidated 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 PPNNE. These net assets may be used at the discretion of PPNNE's management and the Board of Trustees.

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 PPNNE 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 statement of activities.

Promises to Give

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. The gifts are reported as support for net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets.

Income Taxes

The Internal Revenue Service has determined that PPNNE and its subsidiaries, the Action Funds, are exempt from taxation under Internal Revenue Code Sections 501(c)(3) and 501(c)(4), respectively. Accordingly, no provision for income taxes has been reflected in these consolidated financial statements.

Cash

PPNNE maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. PPNNE has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk on cash.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. 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.

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In evaluating the collectibility of patient accounts receivable, PPNNE analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for uncollectible accounts and provision for bad debts. Data for each major source is regularly reviewed to evaluate the allowance for uncollectible accounts. For receivables relating to services provided to patients having third-party coverage, PPNNE analyzes contractually due amounts and provides an allowance for uncollectible accounts and a corresponding provision for bad debts. For receivables relating to self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances for which third-party coverage exists for part of the bill), PPNNE records a provision for bad debts in the period of service based on past experience, which indicates that many patients are unable to pay amounts for which they are financially responsible. The difference between the standard rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for uncollectible accounts.

The allowance for uncollectible accounts was \$930,000 and \$758,000 at December 31, 2018 and 2017, respectively. During 2018 and 2017, net write-offs of self-pay accounts were approximately \$587,000 and \$552,000, respectively. An increase in the self-pay accounts receivable balances led management to increase the allowance for uncollectible accounts by \$172,000.

Property and Equipment

Property and equipment is stated at cost at the date of acquisition or fair market value at the date of the gift. Donated property and equipment is reported as support 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 support with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, PPNNE reports expirations when the donated or acquired assets are placed in service as instructed by the donor. PPNNE reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Depreciation is computed using the straight-line method over the estimated useful lives of the underlying assets. Amortization of leasehold improvements is computed using the straight-line method over the lesser of the useful lives or the term of the underlying leases. The cost of maintenance and repairs is charged to expense as incurred; renewals and betterments greater than \$1,000 are capitalized.

At December 31, 2018, PPNNE was in the process of renovating its Manchester, New Hampshire and Brattleboro, Vermont locations. As of December 31, 2018, PPNNE had incurred costs of approximately \$790,000. Renovations for Brattleboro, Vermont were completed in January 2019 and renovations for Manchester, New Hampshire are expected to be completed in July 2019. The estimated total cost of these projects of \$1,300,000 is being funded through restricted donations from a capital campaign.

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Investments

PPNNE is required to report covered investments in the statement of financial position at fair value with any realized or unrealized gains and losses reported in the consolidated statement of activities. Covered investments include all equity securities with readily determinable fair values and all investments in debt securities. All of PPNNE's investments are held in cash and cash equivalents, exchange traded funds or mutual funds.

Gifts of securities are reported at fair value on the date of the gift. PPNNE's policy is to liquidate all donated securities as soon as possible. Any resulting gain or loss is recognized in the net assets without donor restrictions category.

An amount equal to investment income appropriated for operating purposes is included in operating revenue and support in the consolidated statement of activities. The remainder of investment income is excluded from the consolidated change in net assets from operations.

Change in Net Assets from Operations

The statement of activities report the change in net assets from operations. The changes in net assets which are excluded from this measurement include investment income greater than amounts eligible to be distributed pursuant to PPNNE's spending policy, contributions which are restricted by the donor to be maintained in perpetuity or which are donor-restricted to be used for the purpose of acquiring long-term assets and the release thereof when PPNNE has complied with the donative restrictions.

Net Patient Service Revenue

PPNNE has agreements with third-party payors that provide for payments at amounts different from their established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered. For the years ended December 31, 2018 and 2017, net patient service revenue was reduced by \$14,787,881 and \$14,392,653, respectively, as a result of third-party contractual allowances and other adjustments.

The net patient service revenue percentage by third-party payors and patients for the years ended December 31 was as follows:

	<u>2018</u>	<u>2017</u>
Commercial	66%	68%
Medicare and Medicaid	21	20
Private pay	13	12
	<u>100%</u>	<u>100%</u>

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Charity Care

PPNNE also provides patient services under sliding fee arrangements. These discounts from charges are available for eligible patients whose income and family size meet the criteria outlined in the federal poverty guidelines updated each year. Because PPNNE does not pursue collection of amounts determined to qualify as charity care as described above, they are not reported as patient service revenue. PPNNE maintains records to identify the amount of charges forgone for services and supplies furnished under its sliding fee/charity care policy, as well as the estimated cost of those services and supplies and equivalent service statistics.

The following information measures the level of charity care provided during the years ended December 31:

	<u>2018</u>	<u>2017</u>
Charges foregone, based on established rates	<u>\$ 8,311,036</u>	<u>\$ 8,070,504</u>
Estimated costs and expenses incurred to provide charity care	<u>\$ 5,344,000</u>	<u>\$ 4,692,000</u>
Equivalent percentage of charity care charges to patient charges	<u>21.56%</u>	<u>21.18%</u>

Cost of providing charity care services has been estimated based on an overall financial statement ratio of costs to charges applied to charity charges forgone.

Functional Allocation of Expenses

PPNNE's expenses are presented on a functional basis, showing basic program activities and support services. PPNNE directly assigns costs based on the organizational cost centers (functional units) in which expenses are incurred or expenses are allocated between support functions and program services based on an analysis of personnel time and space utilized for the related services.

Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, PPNNE has considered transactions or events occurring through April 29, 2019, which was the date that the consolidated financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the consolidated financial statements.

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2. Liquidity and Availability of Financial Assets

PPNNE regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize the investment of its available funds. PPNNE has various sources of liquidity at its disposal, including cash, investments and a line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, PPNNE considers all expenditures related to its ongoing activities, and general and administrative services undertaken to support those ongoing activities, to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, PPNNE operates with a balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings.

PPNNE had working capital less assets with restrictions of \$5,702,124 and \$5,304,437 at December 31, 2018 and 2017, respectively. PPNNE had average days (based on normal expenditures) cash and unrestricted investments on hand of 152 and 143 at December 31, 2018 and 2017, respectively.

At December 31, 2018 and 2017, the following financial assets could readily be available within one year of the statement of financial position date to meet general expenditure:

	<u>2018</u>	<u>2017</u>
Financial assets		
Cash	\$ 7,633,286	\$ 6,773,987
Accounts receivable, net	1,634,820	1,709,090
Contributions receivable, net	748,296	1,031,221
Grants receivable due in one year or less for operations	397,655	409,384
Investments without board-designation or donor-restrictions	443,433	550,315
Expected appropriation of donor-restricted endowed funds for use over the next 12 months	55,063	54,181
Expected appropriation of board-designated endowed funds for use over the next 12 months	<u>133,360</u>	<u>129,895</u>
Total financial assets	<u>11,045,913</u>	<u>10,658,073</u>
Assets with restrictions		
Board-designated cash for capital acquisitions	(1,642,881)	(1,167,776)
Donor-restricted cash for capital acquisitions	(750,484)	(1,247,627)
Donor-restricted cash for endowment	<u>-</u>	<u>(8,300)</u>
Total assets with restrictions	<u>(2,393,365)</u>	<u>(2,423,703)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 8,652,548</u>	<u>\$ 8,234,370</u>

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PPNNE's Board of Trustees has designated a portion of its resources without donor-imposed restrictions to act as endowment funds. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Board of Trustees.

PPNNE also has a line of credit available to meet short-term needs, as disclosed in Note 7.

3. Accounts Receivable

Accounts receivable consisted of the following:

	<u>2018</u>	<u>2017</u>
Patient accounts receivable	\$ 3,514,820	\$ 3,339,090
Less allowance for contractual adjustments	(950,000)	(872,000)
Less allowance for uncollectible accounts	<u>(930,000)</u>	<u>(758,000)</u>
	<u>\$ 1,634,820</u>	<u>\$ 1,709,090</u>

4. Contributions Receivable

Contributions receivable consisted of the following:

	<u>2018</u>	<u>2017</u>
Contributions for		
Operating purposes	\$ 755,098	\$ 861,850
Operating purposes, time restriction	65,000	170,000
Capital projects	<u>1,000</u>	<u>32,000</u>
Contributions receivable, gross	821,098	1,063,850
Less allowance for uncollectible contributions and unamortized discounts of approximately 2% at December 31, 2018 and 2017	<u>(6,895)</u>	<u>(9,251)</u>
Contributions receivable, net	814,203	1,054,599
Less contributions receivable, current portion	<u>748,296</u>	<u>1,031,221</u>
Contributions receivable, net of current portion	<u>\$ 65,907</u>	<u>\$ 23,378</u>

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Contributions are due as follows at December 31:

	<u>2018</u>	<u>2017</u>
Less than one year	\$ 750,458	\$ 1,038,846
One to five years	<u>70,640</u>	<u>25,004</u>
Contributions receivable, gross	<u>\$ 821,098</u>	<u>\$ 1,063,850</u>

5. Beneficial Interest in Trusts

PPNNE is a member of the Planned Parenthood Federation of America, Inc. (PPFA), a national organization, and pays quarterly dues to PPFA for program support provided. PPFA administers various charitable gift annuity and pooled income fund gift programs and a charitable remainder annuity trust in which PPNNE is designated to receive any remaining assets at the end of the program's term. PPNNE's interest in these trusts is reported as a contribution in the year in which it is notified of its interest.

Several donors have established trusts naming PPNNE as the beneficiary of charitable remainder trusts, which are administered by a third-party. The charitable remainder trusts provide for the payment of distributions to the grantor or other designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime).

The beneficial interest in these trusts is calculated based on the present value of the underlying assets using the beneficiaries' life expectancies and a 2.56% and 2.16% discount rate in 2018 and 2017, respectively.

Beneficial interest in trusts, included in other long-term assets in the consolidated statement of financial position, consisted of the following:

	<u>2018</u>	<u>2017</u>
Charitable gift annuities	\$ 78,778	\$ 112,553
Charitable remainder unitrusts	<u>327,138</u>	<u>573,268</u>
	<u>\$ 405,916</u>	<u>\$ 685,821</u>

6. Investments

The market value of the investments is as follows:

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 195,052	\$ 94,371
Mutual funds	4,028,205	4,415,409
Exchange traded funds	<u>358,086</u>	<u>337,646</u>
	<u>\$ 4,581,343</u>	<u>\$ 4,847,426</u>

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Investment income (loss) is summarized as follows:

	<u>2018</u>	<u>2017</u>
Interest and dividend income	\$ 268,862	\$ 170,639
Realized gain	12,976	16,778
Unrealized (loss) gain	(597,422)	416,612
Investment fees	<u>(24,557)</u>	<u>(25,222)</u>
	<u>\$ (340,141)</u>	<u>\$ 578,807</u>

Net investment (loss) income is reported in the consolidated statement of activities as follows:

	<u>2018</u>	<u>2017</u>
Operating investment income	\$ 184,076	\$ 182,000
Non-operating investment (loss) income	<u>(524,217)</u>	<u>396,807</u>
	<u>\$ (340,141)</u>	<u>\$ 578,807</u>

Investments in general are exposed to various risks, such as interest rates, credit and overall market volatility. As such, it is reasonably possible that changes could materially affect the amounts reported in the consolidated statement of financial position.

7. Line of Credit

PPNNE has a \$1,500,000 line of credit agreement at People's United Bank. The line of credit bears interest at the Wall Street Journal prime rate, subject to a floor (5.50% at December 31, 2018). The agreement expires August 1, 2019. Under the terms of the agreement, investments without donor restrictions not to exceed \$2,300,000, margined at 70% and subject to securities mix and bond rates, as well as 70% of PPNNE's pledged endowment account plus eligible accounts receivable aged 90 days and less, are pledged as collateral. There was no outstanding balance on the line of credit as of December 31, 2018 and 2017.

In connection with the line of credit agreement, PPNNE is required to maintain a debt service coverage ratio of 1.2-to-1. PPNNE was in compliance with this ratio for the year ended December 31, 2018.

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8. Long-Term Debt

Long-term debt consisted of the following:

	<u>2018</u>	<u>2017</u>
Mortgage note payable to People's United Bank, with monthly installments due of \$1,904, including interest at 4.87%, through September 2025, with a balloon payment for the remaining balance due at maturity, collateralized by buildings.	\$ 260,011	\$ 269,767
Less current portion	<u>10,500</u>	<u>10,000</u>
Long-term debt, excluding current portion	<u>\$ 249,511</u>	<u>\$ 259,767</u>

Future maturities of long-term debt are approximately as follows:

2019	\$ 10,500
2020	11,000
2021	11,500
2022	12,000
2023	12,500
Thereafter	<u>202,511</u>
	<u>\$ 260,011</u>

Cash paid for interest approximates interest expense for the years ended December 31, 2018 and 2017.

Under the terms of People's United mortgage note agreement, PPNNE is required to maintain financial covenants, which were met as of December 31, 2018 and 2017.

9. Operating Leases

PPNNE rents certain facilities and leases office equipment from third-parties under agreements reflected as operating leases. The total facility rent expense was \$1,223,186 and \$1,120,768 in 2018 and 2017, respectively. Total equipment lease expense was \$43,315 and \$48,010 in 2018 and 2017, respectively.

Future minimum lease commitments are approximately as follows:

2019	\$ 949,000
2020	889,000
2021	668,000
2022	410,000
2023	342,000
Thereafter	<u>709,000</u>
	<u>\$ 3,967,000</u>

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Rental income relating to subleases under these leases was \$12,700 and \$17,100 in 2018 and 2017, respectively.

10. Commitments and Contingencies

Grants and Contracts

Grants and contracts require the fulfillment of certain conditions as set forth in the instrument of the grant or contract. Failure to fulfill the conditions could result in the return of funds to the grantor. Although that is a possibility, management deems the contingency remote.

Risk Management

PPNNE maintains medical malpractice insurance coverage on a claims-made basis. PPNNE is subject to complaints, claims and litigation due to potential claims which arise in the normal course of business. U.S. GAAP requires PPNNE to accrue the ultimate cost of malpractice claims when the indicant that gives rise to the claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. PPNNE has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary for the years ended December 31, 2018 and 2017. PPNNE intends to renew coverage on a claims-made basis and anticipates coverage will be available in future periods.

Litigation

PPNNE is involved in legal matters arising from the ordinary course of business. In the opinion of management, these matters will not materially affect PPNNE's financial position.

11. Net Assets

Net assets without donor restrictions were as follows at December 31:

	<u>2018</u>	<u>2017</u>
Undesignated	\$ 11,766,564	\$ 10,485,456
Board-designated endowment funds	<u>2,874,333</u>	<u>2,872,758</u>
	<u>\$ 14,640,897</u>	<u>\$ 13,358,214</u>

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Net assets with donor restrictions are available for the following purposes:

	<u>2018</u>	<u>2017</u>
Funds maintained in perpetuity:		
Key to the Future Fund, income unrestricted	\$ 944,717	\$ 944,717
Laura Fund, income unrestricted	130,429	130,429
The David Wagner Fund, income restricted	50,559	50,559
Maine endowment, income unrestricted	76,209	76,209
Other endowment funds, income unrestricted	<u>113,284</u>	<u>113,284</u>
Total funds maintained in perpetuity	<u>1,315,198</u>	<u>1,315,198</u>
Funds maintained with donor restrictions temporary in nature		
Accumulated (loss) earnings on funds maintained in perpetuity	\$ (51,622)	\$ 117,455
Planned Gifts	405,916	685,821
Laura Fund	51,571	80,014
Other programs	210,689	432,575
Time restriction	65,000	220,299
Capital projects	<u>750,484</u>	<u>1,277,627</u>
Total funds maintained with donor restrictions temporary in nature	<u>1,432,038</u>	<u>2,813,791</u>
Total net assets with donor restrictions	<u>\$ 2,747,236</u>	<u>\$ 4,128,989</u>

Net assets released from restrictions consisted of the following:

	<u>2018</u>	<u>2017</u>
Operating purpose or time restrictions accomplished		
PPFA - planned gifts	\$ 183,961	\$ -
Laura Fund	124,699	35,341
Cancer Screening Access Fund	18,718	19,079
CAPS Grant	50,000	58,826
Restricted to other programs	31,488	9,120
Time restrictions met	<u>564,514</u>	<u>1,064,240</u>
	<u>\$ 973,380</u>	<u>\$ 1,186,606</u>
Nonoperating purpose restrictions accomplished		
Acquisition of long-term assets	<u>\$ 527,143</u>	<u>\$ 49,460</u>

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12. Endowments

PPNNE's endowments include both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

PPNNE has interpreted the State of Vermont Uniform Prudent Management of Institutional Funds Act (the Act) as requiring the preservation of the contributed value of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, PPNNE classifies as net assets with perpetual donor restriction (1) the original value of gifts donated to be maintained in perpetuity, (2) the original value of subsequent gifts to be maintained in perpetuity, and (3) accumulations to the gifts to be maintained in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. If the donor-restricted endowment assets earn investment returns beyond the amount necessary to maintain the endowment assets' corpus value, the excess is available for appropriation and, therefore, included in net assets with donor restrictions until appropriated by the Board of Trustees for expenditure. PPNNE has interpreted the act to permit spending from funds with deficiencies in accordance with the prudent measures required under the Act. Funds designated by the Board of Trustees to function as endowments are classified as net assets without donor restrictions.

In accordance with the Act, PPNNE 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 PPNNE 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 PPNNE, and
- (7) The investment policies of PPNNE.

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Endowment Composition and Changes in Endowment

The endowment net assets composition by type of fund as of December 31, 2018 is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 1,263,576	\$ 1,263,576
Board-designated endowment funds	<u>2,874,333</u>	<u>-</u>	<u>2,874,333</u>
Total funds	<u>\$ 2,874,333</u>	<u>\$ 1,263,576</u>	<u>\$ 4,137,909</u>

The changes in endowment net assets for the year ended December 31, 2018 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, December 31, 2017	\$ 2,872,758	\$ 1,432,653	\$ 4,305,411
Investment return			
Investment income	136,653	55,072	191,725
Net depreciation	<u>(414,479)</u>	<u>(169,968)</u>	<u>(584,447)</u>
Total investment loss	(277,826)	(114,896)	(392,722)
Contributions	1,575	-	1,575
Transfers from undesignated net assets	407,721	-	407,721
Endowment assets appropriated for expenditure	<u>(129,895)</u>	<u>(54,181)</u>	<u>(184,076)</u>
Endowment net assets, December 31, 2018	<u>\$ 2,874,333</u>	<u>\$ 1,263,576</u>	<u>\$ 4,137,909</u>

The endowment net assets composition by type of fund as of December 31, 2017 was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 1,432,653	\$ 1,432,653
Board-designated endowment funds	<u>2,872,758</u>	<u>-</u>	<u>2,872,758</u>
Total funds	<u>\$ 2,872,758</u>	<u>\$ 1,432,653</u>	<u>\$ 4,305,411</u>

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The changes in endowment net assets for the year ended December 31, 2017 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, December 31, 2016	\$ 2,737,758	\$ 1,300,677	\$ 4,038,435
Investment return			
Investment income	30,162	40,429	70,591
Net appreciation	<u>98,515</u>	<u>129,790</u>	<u>228,305</u>
Total investment return	128,677	170,219	298,896
Contributions	135,000	15,080	150,080
Endowment assets appropriated for expenditure	<u>(128,677)</u>	<u>(53,323)</u>	<u>(182,000)</u>
Endowment net assets, December 31, 2017	<u>\$ 2,872,758</u>	<u>\$ 1,432,653</u>	<u>\$ 4,305,411</u>

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the Act requires PPNNE to retain as a fund of perpetual duration. Deficiencies of this nature exist in 4 donor-restricted endowment funds, which together have an original gift value of \$1,264,640, a current fair value of \$1,212,005, and an accumulated deficiency of \$52,635 as of December 31, 2018. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Board of Trustees. There were no deficiencies of this nature as of December 31, 2017.

Return Objectives and Risk Parameters

PPNNE has adopted investment and spending policies for endowment assets that attempt to provide for equal treatment of present and future needs, with neither group favored at the expense of the other. To meet these objectives, the Board of Trustees seeks to provide reasonably stable and predictable funds from the endowment for PPNNE's operating budget, to grow capital and to preserve and grow the real (inflation-adjusted) purchasing power of assets as indicated by the aggregate value of appreciation and income. PPNNE seeks to generate a long-term target rate of return in excess of five percent above the rate of inflation plus costs of managing the investments.

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Notes to the Consolidated Financial Statements

December 31, 2018
(With Comparative Totals for December 31, 2017)

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, PPNNE 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). PPNNE 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, PPNNE 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

PPNNE's investment policy states that spendable investment income will be calculated as 4% of the average endowment portfolio value based on the portfolio market value at the end of the most recent 12 quarters. Appropriations and withdrawals in excess of this policy must be approved by the Board of Trustees. Under this policy, PPNNE appropriated for distribution \$184,076 and \$182,000 for operating purposes for the years ended December 31, 2018 and 2017, respectively, which are included in other operating revenue and support in the consolidated statement of activities. Earnings on board-designated endowment funds in excess of appropriations are available for operations and are reported as investment return without donor restrictions.

13. Fair Value Measurements

FASB Accounting Standards Codification (ASC) Topic 820-10-20, *Fair Value Measurement*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Topic 820-10-20 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 standard describes three levels of inputs that may be used to measure fair value:

- Level 1:** Quoted prices (unadjusted) or identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2:** Significant other 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 PPNNE's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Notes to the Consolidated Financial Statements

December 31, 2018

(With Comparative Totals for December 31, 2017)

Assets measured at fair value on a recurring basis were as follows:

	Fair Value Measurements at December 31, 2018			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 195,052	\$ 195,052	\$ -	\$ -
Mutual funds	4,028,205	4,028,205	-	-
Exchange traded funds	358,086	358,086	-	-
Investments	<u>\$ 4,581,343</u>	<u>\$ 4,581,343</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions receivable	<u>\$ 814,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 814,203</u>
Charitable gift annuities	\$ 78,778	\$ -	\$ 78,778	\$ -
Charitable remainder unitrusts	327,138	-	327,138	-
Beneficial interest in trusts	<u>\$ 405,916</u>	<u>\$ -</u>	<u>\$ 405,916</u>	<u>\$ -</u>

	Fair Value Measurements at December 31, 2017			
	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 94,371	\$ 94,371	\$ -	\$ -
Mutual funds	4,415,409	4,415,409	-	-
Exchange traded funds	337,646	337,646	-	-
Investments	<u>\$ 4,847,426</u>	<u>\$ 4,847,426</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions receivable	<u>\$ 1,054,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054,599</u>
Charitable gift annuities	\$ 112,553	\$ -	\$ 112,553	\$ -
Charitable remainder unitrusts	573,268	-	573,268	-
Beneficial interest in trusts	<u>\$ 685,821</u>	<u>\$ -</u>	<u>\$ 685,821</u>	<u>\$ -</u>

The fair value of a financial instrument is 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. Fair value is best determined based upon quoted market prices. However, in certain instances, there are no quoted market prices for PPNNE's various financial instruments included in Level 2 and Level 3.

The fair value for the beneficial interest in trusts is primarily based on an estimate of the fair value of underlying securities invested in by the trusts, discounted to their present value. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument.

The fair value for Level 3 assets is based upon the present value of expected cash flows using current market interest rates.

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, INC. AND RELATED ENTITIES

Notes to the Consolidated Financial Statements

**December 31, 2018
(With Comparative Totals for December 31, 2017)**

Significant activity for assets measured at fair value on a recurring basis using significant unobservable inputs is as follows:

	<u>Contributions Receivable</u>
December 31, 2016	\$ 1,461,229
Contributions/additions	1,236,932
Receipts	<u>(1,643,562)</u>
December 31, 2017	1,054,599
Contributions/additions	1,666,355
Receipts	<u>(1,906,751)</u>
December 31, 2018	\$ <u>814,203</u>



**Planned Parenthood of Northern New England
Board of Trustees 2019 – 2020**

<u>Officers:</u>	Chair:	Benjamin T. Siracusa Hillman
	First Vice Chair:	Margot Milliken
	Second Vice Chair:	Melinda Moulton
	Secretary:	Anne Fowler
	Treasurer:	Anita Springer

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Daryl Fort
Portland, ME 04103

The Reverend Anne C. Fowler
Portland, ME 04103

Jennifer Goodspeed
Falmouth, ME 04105

Maribeth Hourihan
Falmouth, ME 04105

Margot Milliken
Portland, ME 04102

Usa Sockabasin
Greene, ME 04236

New Hampshire

Lucy J. Karl, Esq.
Concord, NH 03302-2703

Ashley Lamb
Exeter, NH 03833

Jill Ross
Claremont, NH 03743

Benjamin T. Siracusa Hillman
Exeter, NH 03833

Skip Small, MD
Barrington, NH 03825

Anita Springer
Meredith, NH 03253

Vermont

Dr. Felicia Kornbluh
Williston, VT

Ell A. Goldberg
Winooski, VT 05404

Melinda Moulton
Huntington, VT 05462

Tabitha Moore
Wallingford, VT 05773

Kesha Ram
Burlington, VT 05401

Steven W. Sinding
Bondville, VT 05340

MEAGAN GALLAGHER



PROFILE

- Fourteen years senior management responsibility across multiple functions of \$20M not-for-profits
- Proven results in strategy, program development, service expansion and operational improvement
- Exceptional analytical and problem solving skills

WORK EXPERIENCE

PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND, Burlington, Vermont

President and CEO

October 2013 - Present

- Inspires Board and staff to fulfill PPNNE's mission
- Build a culture of empowerment and exceptional performance
- Build a sustainable business model that ensures access to PPNNE's services
- Oversees a bold and aggressive public policy and regulatory agenda
- Participates in national collaborations to leverage the national scale of Planned Parenthood locally

Senior Vice President of Business Operations

November 2010 – September 2013

(Interim Co-CEO January – September 2013)

- Stabilized health center visit volume after 5+ years of declines
- Achieved efficiencies through standardization of operations
- Opened St. Johnsbury, VT health center and relocated 3 additional health centers
- Led practice management and electronic health record implementation
- Led organization through CEO transition and increased staff confidence in senior management
- Increased momentum of fundraising campaign, exceeding the \$10M spring 2013 goal by \$800,000

PLANNED PARENTHOOD LEAGUE OF MASSACHUSETTS, Boston, Massachusetts

Senior VP Strategic Initiatives and Chief Operating Officer

September 2004 – October 2010

- Identified and implemented new lines of business; improved operating margin by \$1M
- Opened 4 new health centers and increased health center revenues by 70%
- Developed 5 year strategic and financial plan supported by \$30M fundraising campaign
- Developed scalable comprehensive sex education strategy and reached 97 schools
- Developed branding strategy and launched public awareness campaign

Chief Financial Officer

August 2000 – September 2004

- Improved timeliness of financial reporting by 33%
- Decreased accounts receivable days from 60 to 30 days
- Implemented inventory and purchasing systems to support organizational growth

Controller

March 2000 – August 2000

- Prepared monthly financial statements for management
- Prepared materials for financial statement audit resulting in no audit findings

PRICEWATERHOUSECOOPERS, Boston, Massachusetts

Senior Associate and Associate

June 1997 – March 2000

- Supervised financial statement audit staff, specializing in not-for-profit clients
- Assisted with audit planning and report preparation
- Performed financial statement and A-133 compliance audits

EDUCATION

TUFTS UNIVERSITY, Medford, Massachusetts, 1997

BS Mathematics

Magna Cum Laude, Phi Beta Kappa

HEATHER L. BUSHEY, CPA

EDUCATION

Champlain College
Bachelor's Degree in Accounting

May 1996

EXPERIENCE

Planned Parenthood of Northern New England
Chief Financial Officer

Burlington, VT
August 2010 - Present

- Responsible for partnering with the CEO, the VP for Health Center Operations and the Management Team in the development of PPNNE's plans, policies and programs to ensure the fulfillment of PPNNE's strategic plan within a sound business environment
- Directly oversee all financial activities, including preparation of current financial reports, long-range forecasts, cash flow monitoring and projecting, analysis of internal and external trends and performance indicators, and the agency budget
- Supervise the Accounting Department, the Patient Accounts Department, the Information Technology Department and Financial Analyst, ensuring those functions are aligned with organizational goals and are serving the needs of all internal and external customers
- Provide leadership and support to the Board of Directors' Budget and Finance Committee and Investment Committee, including planning, facilitating agendas, providing meeting materials, recommendations and documentation of committee actions
- Work closely with the VP of Health Center Operations and the Health Center Operations Team to assess and recommend improvements in the current clinic operational structure to maximize quality, productivity, revenue and profitability
- Provide financial leadership through a \$25 million capital campaign ensuring that the agency properly recognizes all donations raised through the campaign and project and monitor the agency's cash flow needs during the term of the campaign
- Participated as a member of the Core Group that led the agency through a successful Practice Management software conversion and a conversion to electronic health records
- Selected to participate as a member of two National workgroups whose work included developing standardized financial policies for all affiliates, drafting an Affiliate Accounting and Reporting Standards Manual, and developing a National standardized data reporting package for all affiliates

Director of Finance

August 2001 – July 2010

- Directed the financial operations of PPNNE, including analysis of agency financial position, financial and program trends and program needs
- Developed the financial pieces of the annual budget process and prepared and monitored the agency's annual budget
- Developed and implemented a system for department managers to perform regular financial statement variance analysis and projections
- Supervised the activities of the Accounting Department and its systems and ensured that strong internal controls were in place and functioning properly within the Accounting Department
- Communicated regularly with the Board of Directors on financial matters, and served as staff liaison to the Budget and Finance Committee and the Investment Committee
- Managed agency's cash flow and projected cash flow needs and developed appropriate systems to anticipate cash requirements
- Managed agency's general liability, medical liability, property and equipment, and auto insurance, and all claims, premium renewals and coverage
- Oversaw the financial reporting and monitoring of all government grants and developed and maintained systems that comply with grant requirements
- Oversaw order processing, central distribution, inventory control, analytics, reporting, customer service, and effective processes and procedures for central supply chain process

McSoley McCoy & Co.
Audit Manager

South Burlington, VT
September 1996 – August 2001

- Prepared and completed corporate, fiduciary, individual, partnership, non-profit, and employee benefit plan tax returns in accordance with tax reporting deadlines
- Supervised and conducted audits, compilations and reviews of employee benefit plans, non-profit organizations, and small businesses
- Assisted with the preparation of reports and expert testimony for litigation support engagements
- Managed bookkeeping tasks such as general ledger maintenance, set-up of computerized accounting systems, cash receipts and disbursements, accounts receivable, accounts payable, and inventory
- Performed the firm's annual internal inspection, updated the firm's quality control document and organized the on-site peer review tri-annually

DONNA L. BURKETT, MD

Curriculum Vitae

Medical Director

Planned Parenthood of Northern New England

Office phone: [REDACTED]

Email: [REDACTED]

EDUCATION

- | | |
|-----------|---|
| 1995-1998 | Residency in Family Medicine, Oregon Health Sciences University (OHSU), Portland, OR. See below for detail. |
| 1991-1995 | Medical Degree, University of North Carolina School of Medicine, Chapel Hill, NC |
| 1986-1990 | B.S. Chemistry/B.A. French, Mars Hill College, Mars Hill, NC |

EMPLOYMENT

- | | |
|------------------------|--|
| Sept 9, 2013 - present | Medical Director, Planned Parenthood of Northern New England , Regional Planned Parenthood Affiliate in VT, NH and ME. Duties include: <ul style="list-style-type: none">• Oversight and management of the Medical Services Department• Clinical quality and risk management for 21 health centers across 3 states, providing sexual and reproductive health care• Security and compliance oversight• Strategic planning, new program implementation |
| Feb 2011-2014 | Consultant, Planned Parenthood Federation of America , Medical Services Department, writing and editing Primary Care Standards and Guidelines |
| July 2006- Aug 2013 | Affiliate Medical Director, Planned Parenthood Health Systems, Inc. Regional Planned Parenthood in NC, SC, VA and WV. Duties include: <ul style="list-style-type: none">• Oversight and evaluation of physician and clinical employees• Quality and risk management oversight for high-risk services in 12 health centers through 4 states• Protocol review and oversight• New clinical program innovation and implementation |
| July 2005-May 2013 | Part-time faculty, MAHEC Family Health Center , Asheville, NC. Duties include: |

- Starting and running a teaching vasectomy clinic
- Precepting residents in Family Practice clinic
- Participating in Obstetrical call
- Some didactic responsibilities for the reproductive health curriculum

February 2005 – June 2005 Family leave/volunteer at ABCCM, local free clinic

2001-2005

Family Physician and Administrative Physician, WNC OB-Gyn and Family Practice, Asheville, NC. Activities included:

- Established Family Medicine side of practice and built a very busy practice over several years
- Scope of practice included care of men, women, and children, primary gynecological care, obstetrical care, vasectomy, circumcision, and minor dermatological care and procedures
- As a partner, took on the administration of a failing practice and brought it into improved fiscal conditions through hiring better qualified management staff, changing billing system to more up-to-date one and internalized billing, bringing the AR DSO from 90+ to 40-50 in 1-year period, developing standard practices for quality and efficiency in the practice
- Established a teaching vasectomy service

Jan 2000 – April 2001 Family Leave/volunteer as Preceptor at OHSU Family Medicine Department prior to move to NC

1996 - 2000

All Women's Health Center, Portland and Eugene, OR. Part-time, contractual work in a non-profit reproductive health organization serving low-income women.

1998 - 1999

Family Practitioner, North Portland Clinic, Providence Health System, Portland, OR. Full-time clinician in an underserved community clinic. Duties included:

- Active obstetrical practice
- Call, hospital management of patients
- Chair – End of Life Improvement committee
- Participant – several medical informatics endeavors

July and August 1998 Extended vacation, following residency

1995- 1998

Family Practice Resident, OHSU, Portland, OR. Full-time. In-patient, out-patient, surgical, rural and urgent care rotations. Extra duties:

- Chief Resident 1997-1998 – scheduling, arranging conferences, teaching, and trouble-shooting

ADDITIONAL EDUCATIONAL EXPERIENCE

- 2004-2013 **Advanced Life Support in Obstetrics (ALSO) Instructor Certification**, American Academy of Family Physicians (AAFP). Adult learning model utilized.
- 2003 **Fundamentals of Management Course**, AAFP. An intensive program designed to train FPs to become more effective managers and leaders.
- Spring 1988 **Semester Abroad, Institute d'Etude Francais**, Avignon, FRANCE.

PROFESSIONAL MEMBERSHIPS

- 2014-present Member, Maine Medical Association
- 2014-present Member, New Hampshire Medical Society
- 2014-present Member, Vermont Medical Society
- 2011-present Member, WPATH (World Professional Association of Transgender Health)
- 1998-present Diplomate, American Board of Family Practice
- 1998-present Member, American Academy of Family Physicians
- 2006-present Member, Association of Reproductive Health Professionals
- 2001-2014 Member, NC Academy of Family Physicians
- 2001-5, 2012-14 Member, Western North Carolina Medical Society
- 1992-2002 Member, American Medical Women's Association

VOLUNTEER SERVICE

- 2017-present Medical Directors Council of PPFA (MeDC) President
- 2016 MeDC Representative to ACEC
- 2006 – present MeDC member
- 2010 – 2016 Member, Medical Advisory Board, AFAXYS
- 2012 – 2013 Member, Federation Patient Safety Committee, ARMS, Inc
- 2008 – present Multiple short-term committees, PPFA
- 2005-2012 Board Member of children's school, serving preschool through 8th grade. Chair 2008-2011. Led the school through a director transition and through implementation of Policy Governance.
- 2003 – present various volunteer activities, same school
- 2005 – present Reproductive health educator, various schools and church

INTERESTS AND ACTIVITIES

Knitting, cooking local foods, gardening, traveling

REFERENCES

Available upon request

Kai Williams

EDUCATION

Bachelor of Arts

University of Vermont, Burlington, VT, 05401

Graduated 2007

High School Diploma

Brunswick High School, Brunswick, ME, 04011

Graduated 2003

EXPERIENCE

Director of Health Center Operations, Planned Parenthood of Northern New England

Present

- Provide strategic leadership and budget management for the operations of PPNNE's 21 health centers.
- Supervise Training Manager, Senior Operations Managers, and Health Center Administrative Associate.
- Optimize the efficiency of PPNNE's health services by developing systems that create the simplest possible experience for staff and patients while meeting productivity and other operational standards as well as patient expectations.

Training & Operations Manager, Planned Parenthood of Northern New England

2012-2014

- In addition to the duties of HCA & Operations Training Specialist, supervise the Training Specialist and manage training budget.
- Lead Health Center Operations projects and development of standardized work flows.
- In 2014, took over management of Centralized Lab Department which coordinates management and notification of abnormal findings.

Training and Operations Specialist, Planned Parenthood of Northern New England

2010-2012

- Plan, develop, and deliver administrative and clinical trainings for HCA and clinician staff.
- Work closely with the Medical Services and Operations departments to maintain health center workflows and current best practice.
- Facilitate rollout and training of new health center initiatives.

Gynecological Teaching Assistant and Standardized Patient, University of Vermont

2009-2011

- Educate and model components of the pelvic exam to Medical Students.
- Role-play assigned patient care scenarios and then score medical students on all aspects of the visit, including exam and history intake skills.

Healthcare Associate and Abortion Care Coordinator, Planned Parenthood of Northern New England

2006-2010

- Work as a Healthcare Associate administratively and clinically.
- Train and mentor new staff.
- Facilitate health center flow during surgical schedules.

CERTIFICATIONS

Nonprofit Management, Marlboro College, 2012

Train the Trainer, PPNNE, 2011

Yvonne Lockerby

Motivated and innovative Business Operations Manager with extensive experience leading the customer relations, sales, and operations functions for a variety of businesses and industries. Proven record of successfully designing and implementing new programs and systems, presenting complex changes in an understandable and logical manner that generates buy-in and acceptance. Resourceful, self-motivated, progressive thinker, highly skilled at recruiting, training, directing and motivating multi-faceted teams focused on organizational goals.

- Demonstrated success designing, planning, and implementing comprehensive changes at all levels; brought into Planned Parenthood to establish and grow a centralized call center, providing customer and administrative support for 21 separate centers from one location and fielding 100K+ customer calls/year
- Effective communicator and problem solver with the proven ability to develop and deliver effective training programs and procedures; as the Sr. Director of Centralized Support Services, researched and set benchmarking data for disparate markets and tailored marketing and call center scripts to increase patient recruitment and retention
- Strong focus on identifying and realizing cost savings while ensuring superior service; based on ongoing problems with a lab services vendor, researched and negotiated a new contract with a different vendor that resulted in increased customer satisfaction and decreased turnaround time and costs

Customer-Centric Operations Management • Strategic Planning • Electronic Health Records Conversion
Annual Budgeting • Regional Benchmarking • Policy & Procedure Writing

EXPERIENCE

Planned Parenthood of Northern New England, Colchester, VT

September 2010 – Present

Vice President for Centralized Operations (May 2014 – Present)

- Provide strategic direction and oversight for the Centralized Operations; which includes the Call Center, Facilities, Governmental Grants, Innovations and Marketing departments
- Ensures call center is providing superior customer service and capturing patient feedback through supervision of Call Center Supervisor
- Ensures PPNNE facilities reflect a commitment to high quality care through supervision of Facilities Manager
- Ensures all grant applications, reporting, compliance activities are accomplished through supervision of Director of Governmental Grants
- Ensure new innovative technology and solutions are identified and implemented to improve our 21 health center operations, through supervision of Innovations Manager
- Ensure our branding, marketing and advertising activities align with industry best practices and PPNNE mission and business objectives through supervision of Marketing and Communications Manager
- Helped lead an organization-wide initiative examining health center efficiencies, identifying areas for improvement that will allow providers to see more patients and deliver higher quality care at lower overall costs

Senior Director, Centralized Support Services (December 2013 – May 2014)

- Provided strategic and operational oversight of the Information & Technology and Marketing Departments in addition to the Centralized Support Services (Call Center, BlueMail, and Centralized Lab Management) departments
- Developed a focused marketing and branding initiative to increase patient recruitment and retention; reset outdated benchmark data by gathering anecdotal information from health center sites and designed call center scripts and campaigns based on the unique needs of each market
- Directed the IT department during the implementation of a new EHR initiative, ensuring all technology used was certified, and seeking ways to reduce redundancies and share information with other health care providers as appropriate

Director Centralized Support Services (September 2012 – December 2013)

- Oversaw all aspects of PPNNE's Call Center, BlueMail and Centralized Laboratory Management departments
- Developed and implemented a strategy to create a unified customer service model: reviewed, designed, and introduced new policies and operating structures and set standards and guidelines for interaction with external and internal customers (patients and staff) across all departments

- ☐ Provided remote oversight for BlueMail, a mail order prescription program in the tri-state area; developed policies and procedures and ensured compliance with state pharmacy regulations while identifying strategies to increase program utilization at the health center
- ☐ Supervised staff within the Centralized Lab Management department; developed a portal for the primary delivery method of normal lab results and ensured timely accurate handling of all centralized lab results
- ☐ Partnered with leadership members to support various strategic and tactical goals and initiatives

Call Center Director (September 2010 – September 2012)

- ☐ Directed call center operations and led a team of 10 in providing high quality and efficient services to callers contacting 21 clinic sites in Maine, New Hampshire, and Vermont in accordance with a unified customer service model
- ☐ Collected and analyzed data from callers to identify trends and develop agency-wide process improvements
- ☐ Collaborated with members of the Health Center Operations Team to develop new strategies to address an evolving business model
- ☐ Created and managed the annual call center budget, analyzed monthly variances, and determined service directives and initiatives
- ☐ Served as a core member of the Practice Management System and provided leadership in the documentation, development, and implementation of all processes within the organization

Autumn Harp, Essex Jct. VT

January 2009 – September 2010

Account Manager

- ☐ Managed internationally-recognized client accounts, including Victoria's Secret, Gap, New York & Company, Old Navy, Aloette, and Lise Watler, facilitating the design and launch efforts of new private-label cosmetic products
- ☐ Coordinated the development, procurement, manufacturing, and testing of client products in accordance with customer service and order management objectives
- ☐ Collaborated with Sales, QA, Purchasing, Planning, and Production teams to meet client expectations

Idearc Media, Williston VT

January 2007 – August 2008

District Sales Manager

- ☐ Managed a sales team of 6 covering Vermont and part of New Hampshire; consistently met team revenue goals; recruited, trained, developed, and evaluated new team members
- ☐ Analyzed productivity, identified areas needing improvement, and implemented action plans to enhance sales and service objectives

Resolution, South Burlington VT

September 2003 – December 2006

Sales Development and Customer Service Center Manager

- ☐ Created company's first sales-focused teams from the ground up, developing, training and managing employees focused on Business to Business, Business to Education, Business to Consumer, and Quality for a multi-channel order and fulfillment entity; sales program was later rolled out to other clients
- ☐ Served as the primary liaison between client service executives, sales development, and the customer service center
- ☐ Created and implemented quality and sales programs utilized in all functional areas

Verizon, South Burlington VT

December 1996 – September 2003

Team Leader temporary (October 2002-July 2003)

- ☐ Supervised, led, coached, and developed a team of 20 call center sales consultants to achieve corporate sales objectives
- ☐ Developed and implemented tactical plans to address key strategic objectives and revenue performance goals; recognized for achieving sales increases
- ☐ Communicated information to the team related to corporate vision/strategy, departmental goals, and technology

Service and Sales Consultant; Training Facilitator (December 1996 – October 2002)

- ☐ Resolved customer inquiries regarding billing and service issues with a focus on promoting and selling additional services; assisted in dealing with escalated customer complaints
- ☐ Elected Chairperson of Onsite Wellness Program, promoting and enabling healthier lifestyles

- Served in a rotational role of Training Facilitator from 2000 to 2002, analyzing, coordinating, and presenting training materials relevant to the Service and Sales Consultant position

EDUCATION

Charter Oak State College, *New Britain CT*

A.S. Degree

Sarah M. McGinnis

Planned Parenthood of Northern New England

Director of Risk-Quality Management & Security

Burlington, Vermont

February 2012 to present

- Maintains a culture of compliance, quality, and safety by developing, implementing and managing program activities in accordance with PPNNE's mission and strategic goals, PPFA standards and guidelines, and federal and state regulations.
- Manages enterprise wide risk and compliance activities to maintain full accreditation status with PPFA.
- Directs affiliate security program.

Medical Services Associate

August 2010 to January 2012

- Prepared required reports for internal and external stakeholders.
- Special projects included developing clinician performance evaluation tool, audit process improvement, editing Medical Services policies and manuals, and providing interdepartmental support.

Supply Chain and Contracts Manager

May 2008 to August 2010

- Controlled the inventory processes for 27 health centers across three states, representing an annual \$2M budget.
- Prepared contraceptive demand forecasts, annual budget line item preparation and tracking and quarterly variance reports.

Prime Pods Limited

Cork, Ireland

(Manufacturer of high-end modular kitchen and bath units for hotels and apartment complexes)

Project Coordinator

April '07 to May '08

- Exceeded all project management objectives for 2007: 60% over target for net sales profit per unit and 40% over target for units sold.
- Projects managed include a \$3.25M Hilton Hotel project, a \$1M Kier Build residential project, and a \$1.25M PJ Hegarty Construction residential project.

Amgen Technology (Ireland) Limited

Cork, Ireland

(Global enterprise biotechnical company)

Executive Assistant to Managing Director of European Capital Projects

July '06 to April '07

- Provided administrative support to executive leadership.
- Developed reporting templates; provided training for and management of electronic documentation control; recorded and issued meeting minutes.

Green Mountain Youth Symphony

Montpelier, Vermont

(Community-based youth orchestra)

Manager

May '03 to September '05

- Increased orchestra participation by 45% using a variety of methods: identified and targeted new recruitment areas, wrote press releases and public announcements, updated the website, created a newsletter and fostered relationships with appropriate sponsors and advertisers.
- Prepared Board reports, taxes, and financial reports; managed accounts, wrote grant applications and reports; kept all licensing current; developed scholarship program.

Planned Parenthood of Northern New England

Williston, Vermont

Patient Financial Services Coordinator

1996 - 2003

- Successfully managed the introduction of multiple new products and services.
- Analyzed laboratory processes for cost and revenue improvement, enhanced customer service and improved workflow.
- Updated and streamlined fee structures, using a tool kit of budget projections, industry costing standards and internal financial analysis. Ensured regulatory compliance.

Education

Community College of Vermont

1992

Montpelier, Vermont

Completed History and Software Applications course work.

Antioch University

1982-1985

Yellow Springs, Ohio

Completed two years' History and Literature course work, and three work internships.

Kathryn B. Laing

Professional experience

Director for Governmental Grants

Planned Parenthood of Northern New England
Colchester, Vermont

Reporting line: Yvonne Lockerby, VP for Centralized Services
Dates: March 2018 - present

Development Manager

Fletcher Free Library
Burlington, Vermont

Reporting line: Mary Danko, Library Director
Dates: March 2014 – to present

Grants & Contracts Manager

Lund Family Center
Burlington & South Burlington, Vermont

Reporting line: Elizabeth Knox, then Director of Development at Lund
Dates of employ: September 2011 – February 2014

Grants Manager

International Center for Tropical Agriculture – CIAT (Spanish acronym), a CGIAR center located in Cali, Colombia

Reporting line: Albin Hubscher, then Deputy Director General for Corporate Services
Dates: July 2005 – June 2009

Various positions between January 1996- June 2005

International Center for Tropical Agriculture – CIAT (Spanish acronym)
Cali, Colombia

Education

- MA in International Relations – Australian National University (ANU), Canberra, Australia.
Dates: February 2001 – June 2003
- Cambridge Certificate in Teaching English as a Foreign Language to Adults (CTEFLA). UK, 1993
- BA in Psychology & History – Australian National University (ANU), Canberra, Australia
Dates: 1989 – 1992
- School:
 - Frensham School, Mittagong, Australia – 11-12th grade
 - Colegio Bolívar, Cali, Colombia – K-10th grade

Skills / Interests

- **Bilingual English and Spanish. Excellent written English & Spanish**
- **Results Based Accountability (RBA) Trainer**
- **Advanced management of MS Office programs; developed knowledge of database development & management; well versed in diverse fundraising software.**
- **A leader and team player. An experienced multi-tasker, who works well under pressure.**

Planned Parenthood of Northern New England
Family Planning grant

Key Personnel

Name	Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Meagan Gallagher	CEO	\$236,086.50	0%	\$ -
Heather Bushey	CFO	\$137,845.50	0%	\$ -
Donna Burkett	Medical Director	\$223,977.00	20.17%	\$45,169.44
Kal Williams	VP of Health Center Operations	\$122,401.50	20.17%	\$24,684.71
Yvonne Lockerby	VP of Centralized Operations	\$107,679.00	20.17%	\$21,715.62
Sarah McGinnis	Director of RQM & Security	\$ 68,133.00	20.17%	\$13,740.38
Kath Laing	Director of Gov't Grants	\$ 58,578.00	20.17%	\$11,813.43



Jeffrey A. Meyers
Commissioner

Lisa Morris
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES

29 HAZEN DRIVE, CONCORD, NH 03301-6503
603-271-4612 1-800-852-3345 Ext. 4612
Fax: 603-271-4827 TDD Access: 1-800-735-2964



21A amended

October 24, 2017

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 Public Health Services, to enter into ten (10) agreements, of which nine (9) are **retroactive**, with the vendors listed below, for the provision of Family Planning Services in an amount not to exceed \$2,915,402 to be effective **retroactive** to July 1, 2017 (with the exception of the agreement with new contractor, Mascoma Community Health Care, Inc.), upon Governor and Council approval through June 30, 2019 69.73% Federal Funds, 30.27% General Funds (with the exception of Planned Parenthood of Northern New England - 100% General Funds).

Vendor	Location	Vendor #	Amount
Community Action Program – Belknap Merrimack Counties, Inc.	Concord, NH	177203-B003	\$431,864
Concord Hospital Family Health Center	Concord, NH	177653-B011	\$259,098
Coos County Family Health	Berlin, NH	155327-B001	\$157,270
Equality Health Center	Concord, NH	257562-B001	\$179,800
Joan G. Lovering Health Center	Greenland, NH	175132-R001	\$222,896
Lamprey Health Care	Newmarket, NH	177677-R001	\$462,602
Manchester Community Health Center	Manchester, NH	157274-B001	\$265,086
*Mascoma Community Health Care, Inc.	Canaan, NH	TBD	\$200,000
**Planned Parenthood of Northern New England	Colchester, VT	177528-R002	\$548,000
White Mountain Community Health Center	Conway, NH	174170-R001	\$188,786
		Total:	\$2,915,402

*New contractor - Not retroactive to 7/1/17 (Effective upon G&C approval)

**No Federal Funds (100% General Funds)

Funds are available in the following accounts for State Fiscal Year 2018 and State Fiscal Year 2019, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office, without further approval from Governor and Executive Council, if needed and justified.

SEE FISCAL DETAIL ATTACHED

EXPLANATION

A portion of this request is retroactive because nine (9) of the ten (10) vendors continued to provide Family Planning Services after their agreements expired on June 30, 2017. The nine (9) vendors continued services to ensure continuity of clinical care for consumers while the Department reprocured services through the Request for Applications process. The Request for Applications process resulted in the nine (9) retroactive agreements and one (1) new agreement with Mascoma Community Health Care, Inc., which will begin providing services upon Governor and Executive Council approval.

Funds in this agreement will be used by the Department to partner with health centers to provide comprehensive reproductive health services. Services include: contraception, pregnancy testing and counseling, achieving pregnancy, basic infertility services, preconception health and prevention testing, cancer screening, and treatment of sexually transmitted infections (STI) for women and men of reproductive age. The education, counseling, and medical services available within contracted clinic settings assist women and men in achieving their reproductive health and birth goals. Services provided under this agreement follow all Federal Title X and State regulations. No abortion services are provided through these Agreements.

These Agreements allow the New Hampshire Family Planning Program to offer a comprehensive and integrated network of programs and partners statewide who provide essential services to vulnerable populations. Reproductive health care and family planning are critical public health services that must be affordable and easily accessible within communities throughout the State. For the project period of July 1, 2017 to June 30, 2019, the family planning Contractors are anticipated to annually serve eighteen thousand (18,000) vulnerable and low-income individuals throughout New Hampshire. This project period will bring a heightened focus on vulnerable populations, including: the uninsured, adolescents, LGBTQ, those needing confidential services, refugee communities, and persons at risk of unintended pregnancy and/or sexually transmitted infections (STIs) due to substance abuse.

Partnering with health centers in both rural and urban settings ensures that access to affordable reproductive health care is available in all areas of the State. Family Planning Services reduce the health and economic disparities associated with lack of access to high quality, affordable health care. Women with lower levels of education and income, uninsured women, women of color, and other minority women are less likely to have access to quality family planning services than their more highly educated and financially stable counterparts. Young men are less likely to have access to and receive family planning services than women. Services provided under these agreements are not duplicated elsewhere in the State as there is no other system for affordable, comprehensive reproductive health care services.

The vendors were selected through a competitive bid process. A Request for Applications was posted on the Department of Health and Human Services' Website from June 16, 2017 through August 4, 2017. In addition, a notice of the published Request for Applications was emailed to an all-inclusive listing of family planning vendors in the State.

The Department received ten (10) applications. The applications were reviewed and accepted by a team of individuals with program specific knowledge. The review included a thorough discussion of the qualifications of the applicants (Summary Score Sheet attached)

As referenced in the Request for Applications and in Exhibit C-1 of the contracts, the contracts have the option to extend services for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Council.

The following performance measures, objectives and deliverables will be used to measure the effectiveness of the agreements:

- The percent of clients under one hundred percent (100%) Federal Poverty Level in the family planning caseload;
- The percent of clients under two hundred fifty percent (250%) Federal Poverty Level in the family planning caseload;
- The percent of clients less than twenty (20) years of age in the family planning caseload;
- The percent of clients served in the Family Planning Program that were Medicaid recipients at the time of their last visit;
- The percent of clients who are males in the Family Planning caseload;
- The proportion of women less than twenty-five (25) years of age screened for Chlamydia and tested positive;
- The percent of family planning clients of reproductive age who receives preconception counseling;
- The percent of female family planning clients less than twenty-five (25) years of age screened for Chlamydia infection;
- The percentage of women ages fifteen (15) to forty-four (44) at risk of unintended pregnancy that is provided a most effective (sterilization, implants, intrauterine devices or systems (IUD/IUS)) or moderately effective (injectable, oral pills, patch, ring or diaphragm) contraceptive method;
- The percentage of women ages fifteen (15) to forty-four (44) years at risk of unintended pregnancy that is provided a Long Acting Reversible Contraception (LARC) (implants or intrauterine devices or systems (IUD/IUS)) method;
- The percent of family planning clients less than eighteen (18) years of age who received education that abstinence is a viable method/form of birth control;
- The percentage of family planning clients who received STD/HIV reduction education;
- Community Partnership Report; and
- Annual Training Report.

Area served: Statewide

Should Governor and Executive Council not authorize this request, the sustainability of New Hampshire's reproductive health care system may be significantly threatened. Not authorizing this request could remove the safety net of services which improve birth outcomes, prevent unplanned pregnancy and reduce health disparities. Not authorizing this request negatively impacts the health of New Hampshire's reproductive population, ages fifteen (15) to forty four (44), and increases health care costs for New Hampshire citizens.

Source of Funds: 57.02% Federal Funds from the Office of Population Affairs; US DHHS, Administration for Children and Families, and 42.98% General Funds (with the exception of Planned Parenthood of Northern New England - 100% General Funds).

His Excellency, Governor Christopher T. Sununu,
and the Honorable Council
Page 4 of 4

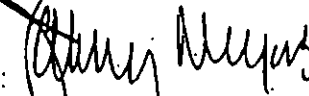
In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Lisa Morris, MSSW
Director

Approved by:



Jeffrey A. Meyers
Commissioner

State of New Hampshire
Department of Health and Human Services
Family Planning Services (RFA-2018-DPHS-03-FAMIL)

FISCAL DETAIL SHEET

05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS,
HHS: DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY
SERVICES, FAMILY PLANNING PROGRAM

CFDA #93.217

FAIN# FPHPA016248

69.73% Federal and 30.27% General

FUNDER: Office of Population Affairs

Community Action Program – Belknap Merrimack Counties, Inc.

Vendor ID #177203-B003

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	170,618
2019	102-500731	Contracts for Program Services	90080203	170,618
			Subtotal:	\$341,236

Concord Hospital

Vendor ID #177653-B011

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$96,517
2019	102-500731	Contracts for Program Services	90080203	\$96,517
			Subtotal:	\$193,034

Coos County Family Health Center

Vendor ID #155327-B001

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$66,274
2019	102-500731	Contracts for Program Services	90080203	\$66,274
			Subtotal:	\$132,548

Equality Health Center

Vendor ID #257562-B001

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$78,400
2019	102-500731	Contracts for Program Services	90080203	\$78,400
			Subtotal:	\$156,800

Joan G. Lovering Health Care

Vendor ID #175132-R001

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$99,948
2019	102-500731	Contracts for Program Services	90080203	\$99,948
			Subtotal:	\$199,896

Lamprey Health Care

Vendor ID #177677-R001

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$201,582
2019	102-500731	Contracts for Program Services	90080203	\$201,582
			Subtotal:	\$403,164

Manchester Community Health Center**Vendor ID #157274-B001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$109,925
2019	102-500731	Contracts for Program Services	90080203	\$109,925
			<i>Subtotal:</i>	<i>\$219,850</i>

Mascoma Community Health Center**Vendor ID #TBD**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$77,382
2019	102-500731	Contracts for Program Services	90080203	\$77,382
			<i>Subtotal:</i>	<i>\$154,764</i>

White Mountain Community Health Center**Vendor ID #174170-R001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080203	\$83,108
2019	102-500731	Contracts for Program Services	90080203	\$83,108
			<i>Subtotal:</i>	<i>\$166,216</i>

**Planned Parenthood of Northern New England
100% General Funds****Vendor ID #177528-R002**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	102-500731	Contracts for Program Services	90080213	\$274,000
2019	102-500731	Contracts for Program Services	90080213	\$274,000
			<i>Subtotal:</i>	<i>\$548,000</i>

05-95-45-450010-6146 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS,
HHS: TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, AND TEMPORARY
ASSISTANCE TO NEEDY FAMILIES

CFDA# 93.558

FAIN# 1701NHTANF

100% Federal Funds

FUNDER: US DHHS Administration for Children and Families

Community Action Program - Belknap Merrimack Counties, Inc.**Vendor ID #177203-B003**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$45,314
2019	502-500891	Payment for Providers	45030203	\$45,314
			<i>Subtotal:</i>	<i>\$90,628</i>

Concord Hospital**Vendor ID #177653-B011**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$33,032
2019	502-500891	Payment for Providers	45030203	\$33,032
			<i>Subtotal:</i>	<i>\$66,064</i>

Coos County Family Health Center**Vendor ID #155327-B001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$12,361
2019	502-500891	Payment for Providers	45030203	\$12,361
			<i>Subtotal:</i>	<i>\$24,722</i>

Equality Health Center**Vendor ID #257562-B001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500
			<i>Subtotal:</i>	<i>\$23,000</i>

Joan G. Lovering Health Care**Vendor ID #175132-R001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500
			<i>Subtotal:</i>	<i>\$23,000</i>

Lamprey Health Care**Vendor ID #177677-R001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$29,719
2019	502-500891	Payment for Providers	45030203	\$29,719
			<i>Subtotal:</i>	<i>\$59,438</i>

Manchester Community Health Center**Vendor ID #157274-B001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618
			<i>Subtotal:</i>	<i>\$45,236</i>

Mascoma Community Health Center**Vendor ID #TBD**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618
			<i>Subtotal:</i>	<i>\$45,236</i>

White Mountain Community Health Center**Vendor ID #174170-R001**

Fiscal Year	Class/Account	Class Title	Job Number	Budget Amount
2018	502-500891	Payment for Providers	45030203	\$11,285
2019	502-500891	Payment for Providers	45030203	\$11,285
			<i>Subtotal:</i>	<i>\$22,570</i>
			TOTAL:	\$2,915,402



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

Family Planning Services

RFA-2018-DPHS-03-FAMIL

RFA Name

RFA Number

Reviewer Names

Bidder Name

1. Community Action Program Belknap-Merrimack Counties, Inc.
2. Concord Hospital, Family Health Center
3. Coos Co. Family Health
4. Equality Health Center
5. Joan G. Lovering Health Care
6. Lamprey Health Care, Inc.
7. Manchester Community Health Center
8. Mascoma Community Health Care, Inc.
9. Planned Parenthood of Northern New England
10. White Mountain Community Health Center

Pass/Fail	Maximum Points	Actual Points
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0
Pass	0	0

1. Rhonda Siegel, Administrator II, DPHS Health Mgmt Ofc
2. Ann Marie Mercuri, QA/QI Maternal & Child Health, DPHS
3. Sarah McPhee, Program Planner, Disease Control, DPHS
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____



Jeffrey A. Meyers
Commissioner

Lisa M. Morris
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF PUBLIC HEALTH SERVICES

29 HAZEN DRIVE, CONCORD, NH 03301
603-271-4501 1-800-852-3345 Ext. 4501
Fax: 603-271-4827 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

June 17, 2019

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 Public Health Services, to exercise a renewal option and amend an existing agreement with the vendors listed below in bold, to provide Family Planning Services by increasing the price limitation by \$1,740,506 from \$3,800,360 to \$5,540,866, and by extending the completion date from June 30, 2019 to June 30, 2021 effective upon Governor and Executive Council approval. 52% Federal Funds, 48% General Funds.

Vendor Name	Vendor Number	Location	Current (Modified) Budget	Increased (Decreased) Amount	Revised Modified Budget	G&C Approval
Coos County Family Health	155327-B001	Berlin, NH	\$314,540	\$0	\$314,540	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F
Lamprey Health Care	177677-R001	Nashua, NH	\$925,204	\$0	\$925,204	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F
Manchester Community Health Center	157274-B001	Manchester, NH	\$530,172	\$0	\$530,172	O: 11/08/2017 A01: 06/19/19 Item #78F
Community Action Program - Belknap Merrimack Counties, Inc.	177203-B003	Concord, NH	\$431,864	\$341,926	\$773,790	O: 11/08/2017 Item #21A A01: 08/14/2018

Concord Hospital, Inc. Family Health Center	177653-B011	Concord, NH	\$259,098	\$259,098	\$518,196	O: 11/08/2017 Item #21A A01: 08/14/2018
Equality Health Center	257562-B001	Concord, NH	\$179,800	\$179,800	\$359,600	O: 11/08/2017 Item #21A
Joan G. Lovering Health Center	175132-R001	Greenland, NH	\$222,896	\$222,896	\$445,792	O: 11/08/2017 Item #21A
Planned Parenthood of Northern New England	177528-R002	Portland, ME	\$548,000	\$548,000	\$1,096,000	O: 11/08/2017 Item #21A
White Mountain Community Health Center	174170-R001	Conway, NH	\$188,786	\$188,786	\$377,572	O: 11/08/2017 Item #21A
Mascoma Community Health Care, Inc.	TBD	Canaan, NH	\$200,000	\$0	\$200,000	O: 11/08/2017
		Total	\$3,800,360	\$1,740,506	\$5,540,866	

Funds are anticipated to be available in the accounts included in the attached fiscal details for State Fiscal Years 2020 and 2021, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office.

See attached fiscal details.

EXPLANATION

The purpose of this request is to continue to allow the New Hampshire Family Planning Program to offer a comprehensive and integrated network of family planning programs and partners statewide who provide essential services to vulnerable populations. Reproductive health care and family planning are critical public health services that must be affordable and easily accessible within communities throughout the State.

Approximately 3,075 individuals will be served from July 1, 2019 through June 30, 2021.

The original agreement, included language in Exhibit C-1, that allows the Department to renew the contract for up to two (2) years, subject to the continued availability of funding, satisfactory performance of service, parties' written authorization and approval from the Governor and Executive Council. The Department is in agreement with renewing services for the two (2) remaining years at this time.

Partnering with health centers in both rural and urban settings ensures that access to affordable reproductive health care is available in all areas of the State. Family Planning Program services reduce the health and economic disparities associated with lack of access to high quality, affordable health care. Women with lower levels of education and income, uninsured women, women of color, and other minority women are less likely to have access to quality family planning services than their more highly educated and financially stable counterparts. Young men are less likely to have access to and receive family planning services than women. Services provided under these agreements are not duplicated elsewhere in the State as there is no other system for affordable, comprehensive reproductive health care services.

This project period will bring a heightened focus on vulnerable populations, including: the uninsured, adolescents, LGBTQ, those needing confidential services, refugee communities, and persons at risk of unintended pregnancy and/or sexually transmitted infections due to substance abuse.

The contracted vendors are performing and meeting their contractual obligations and performance requirements. Family planning services allow men and women to prevent unintended pregnancies and adequately space births for improved maternal and infant outcomes. Family planning also gives individuals the opportunity to increase personal advancements in careers and education. Each vendor provides contraception, sexual transmitted disease testing and treatment, basic infertility services, annual primary care services and other services including breast and cervical cancer screenings, and confidential teen health services. This program allows individuals to decide if and when they would like to have children which leads to positive health outcomes for infants, women, and families.

The effectiveness of the services delivered by the vendors listed above will be measured through monitoring the following performance measures:

- The percent of clients in the family planning caseload who respectively were under 100% Federal Poverty Level (FPL), were under 250% FPL, were males, and under twenty (20) years of age.
- The percent of clients served in the family planning program that were Medicaid recipients at the time of their last visit.
- The proportion of women under twenty-five (25) screened for Chlamydia and tested positive.
- The percent of family planning clients of reproductive age who receive preconception counseling.
- The percent of women aged 15-44 at risk of unintended pregnancy that is provided a most effective (sterilization, implants, intrauterine devices or systems (IUD/IUS)) or moderately effective (injectable, oral pills, patch, ring, or diaphragm) contraceptive method.
- The percent of family planning clients less than eighteen (18) years of age who received education that abstinence is a viable method of birth control.
- The percentage of family planning clients who received STD/HIV reduction education.

Should the Governor and Executive Council not authorize this request, the sustainability of New Hampshire's reproductive health care system will be negatively impacted. Not authorizing this request could remove the safety net of services that improve birth outcomes, prevent unplanned pregnancy and reduce health disparities which could increase health care costs for the State's citizens.

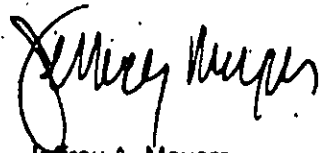
Area served: Statewide

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 4 of 4

Source of Funds: 52% Federal Funds from the Office of Population Affairs; US Department of Health and Human Services, Administration for Children and Families, and 48% General Funds.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jeffrey A. Meyers". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent.

Jeffrey A. Meyers
Commissioner

05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 CFDA#93.217 FAIN#FPHPA006407 52% Federal and 48% General
 Community Action Program - Belknap Merrimack Counties, Inc. Vendor ID #177203-B003

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$170,618	\$0	\$170,618
2019	102-500731	Contracts for Program Services	90080203	\$170,618	\$0	\$170,618
2020	102-500731	Contracts for Program Services	90080206		\$92,980	\$92,980
2020	102-500731	Contracts for Program Services	90080207		\$32,669	\$32,669
2021	102-500731	Contracts for Program Services	90080206		\$92,980	\$92,980
2021	102-500731	Contracts for Program Services	90080207		\$32,669	\$32,669
			Subtotal:	\$341,236	\$251,298	\$592,534

Concord Hospital

Vendor ID #177653-B011

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$96,517	\$0	\$96,517
2019	102-500731	Contracts for Program Services	90080203	\$96,517	\$0	\$96,517
2020	102-500731	Contracts for Program Services	90080206		\$46,489	\$46,489
2020	102-500731	Contracts for Program Services	90080207		\$50,028	\$50,028
2021	102-500731	Contracts for Program Services	90080206		\$46,489	\$46,489
2021	102-500731	Contracts for Program Services	90080207		\$50,028	\$50,028
			Subtotal:	\$193,034	\$193,034	\$386,068

Coos County Family Health Center

Vendor ID #155327-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$66,274	\$0	\$66,274
2019	102-500731	Contracts for Program Services	90080203	\$66,274	\$0	\$66,274
2020	102-500731	Contracts for Program Services	90080206	\$31,922	\$0	\$31,922
2020	102-500731	Contracts for Program Services	90080207	\$34,352	\$0	\$34,352
2021	102-500731	Contracts for Program Services	90080206	\$31,922	\$0	\$31,922
2021	102-500731	Contracts for Program Services	90080207	\$34,352	\$0	\$34,352
			Subtotal:	\$265,096	\$0	\$265,096

Equality Health Center

Vendor ID #257562-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$78,400	\$0	\$78,400
2019	102-500731	Contracts for Program Services	90080203	\$78,400	\$0	\$78,400
2020	102-500731	Contracts for Program Services	90080206		\$37,762	\$37,762
2020	102-500731	Contracts for Program Services	90080207		\$40,638	\$40,638
2021	102-500731	Contracts for Program Services	90080206		\$37,762	\$37,762
2021	102-500731	Contracts for Program Services	90080207		\$40,638	\$40,638
			Subtotal:	\$156,800	\$156,800	\$313,600

Joan G. Lovering Health Care

Vendor ID #175132-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2048	102-500731	Contracts for Program Services	90080203	\$99,948	\$0	\$99,948
2019	102-500731	Contracts for Program Services	90080203	\$99,948	\$0	\$99,948
2020	102-500731	Contracts for Program Services	90080206		\$48,141	\$48,141
2020	102-500731	Contracts for Program Services	90080207		\$51,807	\$51,807
2021	102-500731	Contracts for Program Services	90080206		\$48,141	\$48,141
2021	102-500731	Contracts for Program Services	90080207		\$51,807	\$51,807
			Subtotal:	\$199,896	\$199,896	\$399,792

Lamprey Health Care

Vendor ID #177677-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$201,582	\$0	\$201,582
2019	102-500731	Contracts for Program Services	90080203	\$201,582	\$0	\$201,582
2020	102-500731	Contracts for Program Services	90080206	\$97,095	\$0	\$97,095
2020	102-500731	Contracts for Program Services	90080207	\$104,487	\$0	\$104,487
2021	102-500731	Contracts for Program Services	90080206	\$97,095	\$0	\$97,095
2021	102-500731	Contracts for Program Services	90080207	\$104,487	\$0	\$104,487
			Subtotal:	\$806,328	\$0	\$806,328

Manchester Community Health Center

Vendor ID #157274-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$109,925	\$0	\$109,925
2019	102-500731	Contracts for Program Services	90080203	\$109,925	\$0	\$109,925
2020	102-500731	Contracts for Program Services	90080206	\$52,947	\$0	\$52,947
2020	102-500731	Contracts for Program Services	90080207	\$56,978	\$0	\$56,978
2021	102-500731	Contracts for Program Services	90080206	\$52,947	\$0	\$52,947
2021	102-500731	Contracts for Program Services	90080207	\$56,978	\$0	\$56,978
			Subtotal:	\$439,700	\$0	\$439,700

Mascoma Community Health Center

Vendor ID #283136-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$77,382	\$0	\$77,382
2019	102-500731	Contracts for Program Services	90080203	\$77,382	\$0	\$77,382
2020	102-500731	Contracts for Program Services	90080206		\$0	\$0
2020	102-500731	Contracts for Program Services	90080207		\$0	\$0
2021	102-500731	Contracts for Program Services	90080206		\$0	\$0
2021	102-500731	Contracts for Program Services	90080207		\$0	\$0
			Subtotal:	\$154,764	\$0	\$154,764

White Mountain Community Health Center

Vendor ID #174170-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$83,108	\$0	\$83,108
2019	102-500731	Contracts for Program Services	90080203	\$83,108	\$0	\$83,108
2020	102-500731	Contracts for Program Services	90080206		\$40,030	\$40,030
2020	102-500731	Contracts for Program Services	90080207		\$43,078	\$43,078
2021	102-500731	Contracts for Program Services	90080206		\$40,030	\$40,030
2021	102-500731	Contracts for Program Services	90080207		\$43,078	\$43,078
			Subtotal:	\$166,216	\$166,216	\$332,432

Planned Parenthood of Northern New England
100% General Funds

Vendor ID #177528-R002

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080213	\$274,000	\$0	\$274,000
2019	102-500731	Contracts for Program Services	90080213	\$274,000	\$0	\$274,000
2020	102-500731	Contracts for Program Services	90080213		\$274,000	\$274,000
2021	102-500731	Contracts for Program Services	90080213		\$274,000	\$274,000
			Subtotal:	\$548,000	\$548,000	\$1,096,000
AU 5530 TOTALS:				\$3,271,070	\$1,515,244	\$4,786,314

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05-95-45-450010-6146 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: TRANSITIONAL ASSISTANCE, TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, AND TEMPORARY ASSISTANCE TO NEEDY FAMILIES

CFDA# 93.558 FAIN# 1801NHTANF 100% Federal Funds

FUNDER: US DHHS Administration for Children and Families

Community Action Program – Belknap Merrimack Counties, Inc. Vendor ID #177203-B003

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2019	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2020	502-500891	Payment for Providers	45030203		\$45,314	\$45,314
2021	502-500891	Payment for Providers	45030203		\$45,314	\$45,314
			Subtotal:	\$90,628	\$90,628	\$181,256

Concord Hospital Vendor ID #177653-B011

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2019	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2020	502-500891	Payment for Providers	45030203		\$33,032	\$33,032
2021	502-500891	Payment for Providers	45030203		\$33,032	\$33,032
			Subtotal:	\$66,064	\$66,064	\$132,128

Coos County Family Health Center Vendor ID #155327-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2019	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2020	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2021	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
			Subtotal:	\$49,444	\$0	\$49,444

Equality Health Center Vendor ID #257562-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2020	502-500891	Payment for Providers	45030203		\$11,500	\$11,500
2021	502-500891	Payment for Providers	45030203		\$11,500	\$11,500
			Subtotal:	\$23,000	\$23,000	\$46,000

Joan G. Lovering Health Care Vendor ID #175132-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2020	502-500891	Payment for Providers	45030203		\$11,500	\$11,500
2021	502-500891	Payment for Providers	45030203		\$11,500	\$11,500
			Subtotal:	\$23,000	\$23,000	\$46,000

Lamprey Health Care Vendor ID #177677-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2019	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2020	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2021	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
			Subtotal:	\$118,876	\$0	\$118,876

Manchester Community Health Center Vendor ID #157274-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2020	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2021	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
			Subtotal:	\$90,472	\$0	\$90,472

Mascoma Community Health Center

Vendor ID #283136-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2020	502-500891	Payment for Providers	45030203		\$0	\$0
2021	502-500891	Payment for Providers	45030203		\$0	\$0
			Subtotal:	\$45,236	\$0	\$45,236

White Mountain Community Health Center

Vendor ID #174170-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2019	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2020	502-500891	Payment for Providers	45030203		\$11,285	\$11,285
2021	502-500891	Payment for Providers	45030203		\$11,285	\$11,285
			Subtotal:	\$22,570	\$22,570	\$45,140

AU 6146 TOTAL:

\$529,290

\$225,262

\$754,552

AU 5530&6146 TOTALS:

\$3,800,360

\$1,740,506

\$5,540,866

16 mar



Jeffrey A. Meyers
Commissioner

Lisa M. Morris
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF PUBLIC HEALTH SERVICES

29 HAZEN DRIVE, CONCORD, NH 03301
603-271-4501 1-800-852-3345 Ext. 4501
Fax: 603-271-4827 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 3, 2019

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 Public Health Services, to **retroactively** amend an existing agreement with the vendors listed below in **bold**, to provide Family Planning Services, by increasing the price limitation by \$1,200,000 from \$5,540,866 to \$6,740,866, effective July 1, 2019, with no change to the completion date of June 30, 2021, upon Governor and Executive Council approval. 100% General Funds.

Seven (7) of the ten (10) vendors, which includes Planned Parenthood of Northern New England (PPNNE), have attested to their inability to participate in the Title X program as recent federal regulations inhibit their ability to provide a full range of family planning services. Six (6) vendors do not see an increase in their overall budget as General Funds will backfill their existing budgets. PPNNE will receive additional General Funds to restore their federal Title X award to allow them to continue to provide comprehensive family planning services.

Vendor Name	Vendor Number	Location	Current (Modified) Budget	Decrease Amount – Federal Funds	Increased Amount- General Funds	Revised Modified Budget	G&C Approval
Amoskeag Health	157274-B001	Manchester, NH	\$530,172	(\$105,894)	\$105,894	\$530,172	O: 11/08/2017 A01: 06/19/19 Item #78F
Community Action Program – Belknap Merrimack Counties, Inc.	177203-B003	Concord, NH	\$773,790	\$0	\$0	\$773,790	O: 11/08/2017 Item #21A A01: 08/14/2018 A02: 06/26/19 Late Item #A

Concord Hospital, Inc. Family Health Center	177653-B011	Concord, NH	\$518,196	(\$92,978)	\$92,978	\$518,196	O: 11/08/2017 Item #21A A01: 08/14/2018 A02: 06/26/19 Late Item #A
Coos County Family Health	155327-B001	Berlin, NH	\$314,540	(\$63,844)	\$63,844	\$314,540	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F
Equality Health Center	257562-B001	Concord, NH	\$359,600	(\$75,524)	\$75,524	\$359,600	O: 11/08/2017 Item #21A A02: 06/26/19 Late Item #A
Joan G. Lovering Health Center	175132-R001	Greenland, NH	\$445,792	(\$96,282)	\$96,282	\$445,792	O: 11/08/2017 Item #21A A02: 06/26/19 Late Item #A
Lamprey Health Care	177677-R001	Nashua, NH	\$925,204	(\$194,190)	\$194,190	\$925,204	O: 11/08/2017 Item #21A A01: 06/19/19 Item #78F
Mascoma Community Health Care, Inc.	283136-B001	Canaan, NH	\$200,000	\$0	\$0	\$200,000	O: 11/08/2017
Planned Parenthood of Northern New England	177528-R002	Colchester, VT	\$1,096,000	\$0	\$1,200,000	\$2,296,000	O: 11/08/2017 Item #21A A02: 06/26/19 Late Item #A
White Mountain Community Health Center	174170-R001	Conway, NH	\$377,572	\$0	\$0	\$377,572	O: 11/08/2017 Item #21A A02: 06/26/19 Late Item #A
		Total	\$5,540,866	(\$628,712)	\$1,828,712	\$6,740,866	

Funds are available in the following accounts for State Fiscal Years 2020 and 2021, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

This request is **retroactive** because funds anticipated to be available in Fiscal Year 2020 were not yet appropriated in the operating budget due to the continuing resolution; funds became available on September 25, 2019.

The purpose of this request is to implement section 902010-5530 of HB3. These general funds will supplant federal Title X funding allowing the New Hampshire Family Planning Program (NHFPF) to offer a comprehensive and integrated network of family planning programs and partners statewide who provide essential services to vulnerable populations.

The funding change is due to changes in federal regulation of the Title X program. Seven of the ten Title X agencies have attested that they will no longer participate in the Title X program (as of July 1, 2019) as the federal rule change limits their ability to provide a full range of family planning services including limiting their ability to refer patients for abortion services. Two agencies have attested that they will continue to provide services under Title X. One agency, Mascoma Community Health Care has notified DHHS that they will no longer participate in the NH family planning program as of July 1, 2019. In accordance with HB3, this contract utilizes general funds to replace federal funds. Other than NH DHHS, the only agency that contracted directly with the federal gov't for Title X funding was PPNNE (PPNNE does not receive federal funds through DHHS). As PPNNE is no longer accepting Title X federal funds, PPNNE will receive additional general funds of \$1.2M in accordance with HB3.

Reproductive health care and family planning are critical public health services that must be affordable and easily accessible within communities throughout the State. Through this contract, the New Hampshire Family Planning Program is partnering with health centers in both rural and urban settings to ensure that access to affordable reproductive health care is available in all areas of the State. Family Planning Program services reduce the health and economic disparities associated with lack of access to high quality, affordable health care. Women with lower levels of education and income, uninsured women, women of color, and other minority women are less likely to have access to quality family planning services than their more highly educated and financially stable counterparts. Young men are less likely to have access to and receive family planning services than women. Services provided under these agreements are not duplicated elsewhere in the State, as there is no other system for affordable, comprehensive reproductive health care services.

Through this contract, the New Hampshire Family Planning Program will bring a heightened focus on vulnerable populations, including: the uninsured, adolescents, LGBTQ, those needing confidential services, refugee communities, and persons at risk of unintended pregnancy and/or sexually transmitted infections due to substance abuse.

The contracted vendors are performing and meeting their contractual obligations and performance requirements. Family planning services allow men and women to prevent unintended pregnancies and adequately space births for improved maternal and infant outcomes. Family planning also gives individuals the opportunity to increase personal advancements in careers and education. Each vendor provides contraception, sexual transmitted disease testing and treatment, basic infertility services, annual primary care services and other services including breast and cervical cancer screenings. This program allows individuals to decide if and when they would like to have children which leads to positive health outcomes for infants, women, and families.

The effectiveness of the services delivered by the vendors listed above will be measured through monitoring the following performance measures:

- The percent of clients in the family planning caseload who respectively were under 100% Federal Poverty Level (FPL), were under 250% FPL, were males, and under twenty (20) years of age.
- The percent of clients served in the family planning program that were Medicaid recipients at the time of their last visit.
- The proportion of women under twenty-five (25) screened for Chlamydia and tested positive.
- The percent of family planning clients of reproductive age who receive preconception counseling.
- The percent of women aged 15-44 at risk of unintended pregnancy that is provided a most effective (sterilization, implants, intrauterine devices or systems (IUD/IUS)) or moderately effective (injectable, oral pills, patch, ring, or diaphragm) contraceptive method.
- The percent of family planning clients less than eighteen (18) years of age who received education that abstinence is a viable method of birth control.
- The percentage of family planning clients who received STD/HIV reduction education.

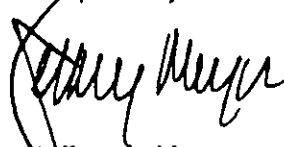
Should the Governor and Executive Council not authorize this request, the sustainability of New Hampshire's reproductive health care system will be negatively impacted. Not authorizing this request could remove the safety net of services that improve birth outcomes, prevent unplanned pregnancy and reduce health disparities, which could increase health care costs for the State's citizens.

Area served: Statewide

Source of Funds: 100% General Funds.

In the event that the Federal Funds become no longer available, no additional General Funds will be requested to support this program.

Respectfully submitted,



Jeffrey A. Meyers
Commissioner

Family Planning Fiscal Details

05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 CFDA#93.217 FAIN#FPHA006407 52% Federal and 48% General

Community Action Program - Belknap Merrimack Counties, Inc. Vendor ID #177203-B003

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$170,618	\$0	\$170,618
2019	102-500731	Contracts for Program Services	90080203	\$170,618	\$0	\$170,618
2020	102-500731	Contracts for Program Services	90080206	\$92,980	\$0	\$92,980
2020	102-500731	Contracts for Program Services	90080207	\$32,669	\$0	\$32,669
2021	102-500731	Contracts for Program Services	90080206	\$92,980	\$0	\$92,980
2021	102-500731	Contracts for Program Services	90080207	\$32,669	\$0	\$32,669
			Subtotal:	\$592,534	\$0	\$592,534

White Mountain Community Health Center Vendor ID #174170-R001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$83,108	\$0	\$83,108
2019	102-500731	Contracts for Program Services	90080203	\$83,108	\$0	\$83,108
2020	102-500731	Contracts for Program Services	90080206	\$40,030	\$0	\$40,030
2020	102-500731	Contracts for Program Services	90080207	\$43,078	\$0	\$43,078
2021	102-500731	Contracts for Program Services	90080206	\$40,030	\$0	\$40,030
2021	102-500731	Contracts for Program Services	90080207	\$43,078	\$0	\$43,078
			Subtotal:	\$332,432	\$0	\$332,432
			Total	\$924,966	\$0	\$924,966

05-95-90-902010-6530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 100% Federal Funds

Concord Hospital Vendor ID #177653-B011

Family Planning Fiscal Details

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$96,517	\$0	\$96,517
2019	102-500731	Contracts for Program Services	90080203	\$96,517	\$0	\$96,517
2020	102-500731	Contracts for Program Services	90080206	\$46,489	(\$46,489)	\$0
2021	102-500731	Contracts for Program Services	90080206	\$46,489	(\$46,489)	\$0
			Subtotal:	\$286,012	(\$92,978)	\$193,034

Coos County Family Health Center

Vendor ID #155327-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$66,274	\$0	\$66,274
2019	102-500731	Contracts for Program Services	90080203	\$66,274	\$0	\$66,274
2020	102-500731	Contracts for Program Services	90080206	\$31,922	(\$31,922)	\$0
2021	102-500731	Contracts for Program Services	90080206	\$31,922	(\$31,922)	\$0
			Subtotal:	\$196,392	(\$63,844)	\$132,548

Equality Health Center

Vendor ID #257562-B001

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$78,400	\$0	\$78,400
2019	102-500731	Contracts for Program Services	90080203	\$78,400	\$0	\$78,400
2020	102-500731	Contracts for Program Services	90080206	\$37,762	(\$37,762)	\$0
2021	102-500731	Contracts for Program Services	90080206	\$37,762	(\$37,762)	\$0
			Subtotal:	\$232,324	(\$75,524)	\$156,800

Family Planning Fiscal Details

Joan G. Lovering Health Care				Vendor ID #175132-R001		
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2048	102-500731	Contracts for Program Services	90080203	\$99,948	\$0	\$99,948
2019	102-500731	Contracts for Program Services	90080203	\$99,948	\$0	\$99,948
2020	102-500731	Contracts for Program Services	90080206	\$48,141	(\$48,141)	\$0
2021	102-500731	Contracts for Program Services	90080206	\$48,141	(\$48,141)	\$0
			Subtotal:	\$296,178	(\$96,282)	\$199,896
Lamprey Health Care				Vendor ID #177677-R001		
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$201,582	\$0	\$201,582
2019	102-500731	Contracts for Program Services	90080203	\$201,582	\$0	\$201,582
2020	102-500731	Contracts for Program Services	90080206	\$97,095	(\$97,095)	\$0
2021	102-500731	Contracts for Program Services	90080206	\$97,095	(\$97,095)	\$0
			Subtotal:	\$597,354	(\$194,190)	\$403,164
Amoskeag Health				Vendor ID #157274-B001		
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080203	\$109,925	\$0	\$109,925
2019	102-500731	Contracts for Program Services	90080203	\$109,925	\$0	\$109,925
2020	102-500731	Contracts for Program Services	90080206	\$52,947	(\$52,947)	\$0
2021	102-500731	Contracts for Program Services	90080206	\$52,947	(\$52,947)	\$0
			Subtotal:	\$325,744	(\$105,894)	\$219,850
Mascoma Community Health Center				Vendor ID #283136-B001		
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget

Family Planning Fiscal Details

2018	102-500731	Contracts for Program Services	90080203	\$77,382	\$0	\$77,382
2019	102-500731	Contracts for Program Services	90080203	\$77,382	\$0	\$77,382
2020	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
2021	102-500731	Contracts for Program Services	90080206	\$0	\$0	\$0
			Subtotal:	\$154,764	\$0	\$154,764

05 5530 TOTALS:	\$3,013,734	(\$628,712)	\$2,385,022
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05-95-90-902010-5530 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
 DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH & COMMUNITY SERVICES,
 FAMILY PLANNING PROGRAM
 100% General Funds

Vendor ID #177663-B011						
Concord Hospital						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$50,028	\$46,489	\$96,517
2021	102-500731	Contracts for Program Services	90080208	\$50,028	\$46,489	\$96,517
			Subtotal:	\$100,056	\$92,978	\$193,034
Vendor ID #155327-B001						
Coos County Family Health Center						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$34,352	\$31,922	\$66,274
2021	102-500731	Contracts for Program Services	90080208	\$34,352	\$31,922	\$66,274
			Subtotal:	\$68,704	\$63,844	\$132,548
Vendor ID #257562-B001						
Equality Health Center						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget

Family Planning Fiscal Details

2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$40,638	\$37,762	\$78,400
2021	102-500731	Contracts for Program Services	90080208	\$40,638	\$37,762	\$78,400
			Subtotal:	\$81,276	\$75,524	\$156,800
Joan G. Lovering Health Care Vendor ID #175132-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$51,807	\$48,141	\$99,948
2021	102-500731	Contracts for Program Services	90080208	\$51,807	\$48,141	\$99,948
			Subtotal:	\$103,614	\$96,282	\$199,896
Lamprey Health Care Vendor ID #177677-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$104,487	\$97,095	\$201,582
2021	102-500731	Contracts for Program Services	90080208	\$104,487	\$97,095	\$201,582
			Subtotal:	\$208,974	\$194,190	\$403,164
Amoskeag Health Vendor ID #157274-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services		\$0	\$0	\$0
2019	102-500731	Contracts for Program Services		\$0	\$0	\$0
2020	102-500731	Contracts for Program Services	90080208	\$56,978	\$52,947	\$109,925
2021	102-500731	Contracts for Program Services	90080208	\$56,978	\$52,947	\$109,925
			Subtotal:	\$113,956	\$105,894	\$219,850
Planned Parenthood of Northern New England Vendor ID #177528-R002						

Family Planning Fiscal Details

100% General Funds						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	102-500731	Contracts for Program Services	90080213	\$274,000	\$0	\$274,000
2019	102-500731	Contracts for Program Services	90080213	\$274,000	\$0	\$274,000
2020	102-500731	Contracts for Program Services	90080208	\$274,000	\$600,000	\$874,000
2021	102-500731	Contracts for Program Services	90080208	\$274,000	\$600,000	\$874,000
		Subtotal:		\$1,096,000	\$1,200,000	\$2,296,000
		AU 5530 TOTALS:		\$1,772,580	\$1,828,712	\$3,601,292
05-95-45-450010-6146 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, AND TEMPORARY ASSISTANCE TO NEEDY FAMILIES						
CFDA# 93.658 FAIN# 1801NHTANF 100% Federal Funds						
FUNDER: US DHHS Administration for Children and Families						
Community Action Program - Belknap Merrimack Counties, Inc. Vendor ID #177203-B003						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2019	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2020	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
2021	502-500891	Payment for Providers	45030203	\$45,314	\$0	\$45,314
		Subtotal:		\$181,256	\$0	\$181,256
Concord Hospital Vendor ID #177653-B011						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2019	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2020	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
2021	502-500891	Payment for Providers	45030203	\$33,032	\$0	\$33,032
		Subtotal:		\$132,128	\$0	\$132,128
Coos County Family Health Center Vendor ID #155327-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2019	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2020	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
2021	502-500891	Payment for Providers	45030203	\$12,361	\$0	\$12,361
		Subtotal:		\$49,444	\$0	\$49,444
Equality Health Center Vendor ID #257662-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget

Family Planning Fiscal Details

2018	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2020	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2021	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
			Subtotal:	\$46,000	\$0	\$46,000
Joan G. Lovering Health Care Vendor ID #176132-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2019	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2020	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
2021	502-500891	Payment for Providers	45030203	\$11,500	\$0	\$11,500
			Subtotal:	\$46,000	\$0	\$46,000
Lamprey Health Care Vendor ID #177677-R001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2019	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2020	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
2021	502-500891	Payment for Providers	45030203	\$29,719	\$0	\$29,719
			Subtotal:	\$118,876	\$0	\$118,876
Amoskeag Health Vendor ID #167274-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2020	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2021	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
			Subtotal:	\$90,472	\$0	\$90,472
Mascoma Community Health Center Vendor ID #283136-B001						
Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2019	502-500891	Payment for Providers	45030203	\$22,618	\$0	\$22,618
2020	502-500891	Payment for Providers	45030203	\$0	\$0	\$0
2021	502-500891	Payment for Providers	45030203	\$0	\$0	\$0
			Subtotal:	\$45,236	\$0	\$45,236
White Mountain Community Health Center Vendor ID #174170-R001						

Family Planning Fiscal Details

Fiscal Year	Class/Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2018	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2019	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2020	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
2021	502-500891	Payment for Providers	45030203	\$11,285	\$0	\$11,285
			Subtotal:	\$45,140	\$0	\$45,140
AU 6146 TOTAL:				\$754,552	\$0	\$754,552
Totals				\$5,540,866	\$1,200,000	\$6,740,866