

Lori A. Shibinette Commissioner

Deborah D. Scheetz Director

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## STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF LONG TERM SUPPORTS AND SERVICES

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June 9, 2020

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

#### REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **sole source** amendments to existing agreements with the vendors listed below for the continued provision of In-Home Care Services, In-Home Health Aide Services and In-Home Nursing Services; by exercising renewal options and by increasing the total price limitation by \$14,377,492.22 from \$25,244,568.68 to \$39,622,060.90 and by extending the contract completion dates from June 30, 2020 to June 30, 2022 effective upon Governor and Council approval through June 30, 2022. 44.5% Federal Funds, 55.5% General Funds.

The original contracts were approved by Governor and Council and subsequently amended, as indicated in the table below:

| Vendor<br>Name                                  | Vendor<br>Code | Area<br>Served | Current<br>Amount | Increase<br>(Decrease) | Revised<br>Amount | G&C<br>Approval   |
|---|----------------|----------------|-------------------|------------------------|-------------------|---|
| Androscoggin<br>Valley Home<br>Care<br>Services | 157347         | Berlin         | \$1,875,505.84    | \$1,661,588.08         | \$3,537,093.92    | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| Area Home<br>Care &<br>Family<br>Services, Inc. | 166931         | Portsmouth     | \$5,542,574.94    | <b>\$</b> 3,188,919.40 | \$8,731,494.34    | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| Waypoint (fka<br>Child &<br>Family<br>Services) | 177166         | Manchester     | \$4,869,430.28    | \$2,801,630.48         | \$7,671,060.76    | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |

|  |          |                  |                |                      | •                      |   |
|--|----------|------------------|----------------|----------------------|------------------------|---|
| Cornerstone<br>VNA   | 230881   | Rochester        | \$456,012.37   | <b>\$</b> 262,363.50 | \$718,375.87           | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| Easter Seals<br>New<br>Hampshire,<br>Inc.  | . 177204 | Manchester       | \$881,295.42   | \$1,762,590.84       | \$2,643,886.26         | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| Franklin VNA<br>& Hospice  | 154177   | Franklin         | \$240,034.08   | \$138,103.68         | \$378,137.76           | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| The Homemaker Health Services (contract assigned to Easter Seals New Hampshire - Effective 9/1/18) | 154177   | Rochester        | \$2,182,221.52 | \$0                  | <b>\$</b> 2,182,221.52 | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| Lakes Region<br>Community<br>Services  | 177251   | Laconia          | \$2,593,095.40 | \$1,388,803.12·      | \$3,981,898.52         | O: 3/08/17<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36)     |
| Lake Sunapee Community Health Services   | 174248   | New<br>London    | \$1,188,670.45 | \$640,070.30         | \$1,828,740.75         | O: 3/08/17<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36)     |
| North Country<br>Home Health<br>& Hospice<br>Agency, Inc.  | 154643   | Littleton,<br>NH | \$495,933.58   | \$166,633.80         | \$662,567.38           | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |

His Excellency, Governor Christopher T. Sununu and the Honorable Council
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|  |        | Total:           | \$25,244,568.68       | \$14,377,492.22 | \$39,622,060.90 | ·<br>   |
|--|--------|------------------|-----------------------|-----------------|-----------------|---|
| VNA at HCS,<br>Inc.  | 177274 | Keene, NH        | <b>\$3,189,616.55</b> | \$1,835,140.58  | \$5,024,757.13  | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| Visiting Nurse<br>Home Care &<br>Hospice of<br>Carroll<br>County | 225191 | North<br>Conway  | \$924,033.89          | \$531,648.44    | \$1,455,682.33  | O:<br>12/21/16<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36) |
| North Country<br>Home Health<br>& Hospice<br>Agency, Inc.        | 154643 | Littleton,<br>NH | \$806,144.36          | \$0             | \$806,144.36    | O: 2/15/17<br>(#16)<br>A1:2/7/201<br>8 (#14)<br>A2: 6/5/19<br>(#36)     |

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

#### See Attached Fiscal Details

#### **EXPLANATION**

This request is **sole source** because the Department is extending contract services beyond the time available for renewals in the original contracts. Additionally, the Department, in the interest of the public's health and safety, identified vendors with capacity to quickly respond to the COVID-19 pandemic. The Contractors have been providing services since 2017.

The purpose of this request is for the Department to continue to provide supports for older, isolated and frail adults living in the community through Home Health Services.

Approximately 4256 individuals will be served from July 1, 2020 to June 30, 2022.

In-Home Care services, through Title III and Title XX programs include, but are not limited to household maintenance and housekeeping; and meal planning and preparation. The Contractors provide services to eligible individuals sixty (60) year of age and older and to individuals eighteen (18) years of age and older with a disability or chronic illness in order to support them to live as independently as possible, safely and with dignity in their homes. Eligible adults are individuals who reside in independent living settings and are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs, other Medicaid services; or individuals who are receiving the same or similar serves through the Veterans' Administration Home Health Aide Services provide assistance with managing individual personal care needs, including bathing and

His Excellency, Governor Christopher T. Sununu and the Honorable Council
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grooming. In-Home Nursing Services incorporate providing nursing services, conducting medical needs evaluations and developing a nursing care plan to support individuals in their homes. -Nursing services include general licensed practical nurse or registered nurse duties including, but not limited to assistance with preparing and administering medications, providing health evaluations and developing health and wellness plans.

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

- Number of unduplicated clients served
- Average length of time clients are on a waiting list
- Expenses by program for each service provided
- Number of Title III and Title XX clients served with funds not provided by the Department
- Percentage of plans of care that contain elements of person-centered planning for services, in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21

As referenced in in Exhibit C-1, Section 3 Revisions to the General Provisions of the original contracts, the parties have the option to extend the agreements for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval from the Governor and Council. The Department exercised a renewal option to extend services for nine (9) months (Amendments #1), approved by Governor and Executive council on February 7, 2018 (item #14), and for one (1) year (Amendments #2). The Department is exercising its option to renew services for the remaining three (3) months available and extending the contract completion date by an additional twenty-one (21) months.

Should the Governor and Executive Council not approve this request, in-home services may not be funded and therefore may not be provided to the State's older and frail population.

Areas served: Statewide.

Source of Funds: 3.97% Catalog of Federal Domestic Assistance (CFDA) #93.044, Federal Award Identification Number (FAIN) #1901NHOASS-01; 40.53% CFDA #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant; and 55.5% General Funds.

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

Respectfully submitted

Lori A. Shibinette Commissioner

#### **Fiscal Details**

#### Androscoggin Valley Home Care Services

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Curi | rent Modified<br>Budget | Increased<br>Decreased)<br>Amount | Rev | ised Modified<br>Budget |
|----------------|--------------|--------------|------------|------|-------------------------|-----------------------------------|-----|-------------------------|
| 2017 ,         | 540-500382   | SS Contracts | multiple   | \$   | 25,107.46               |                                   | \$  | 25,107.46               |
| 2018           | 540-500382   | SS Contracts | multiple   | \$   | 52,738.64               |                                   | \$  | 52,738.64               |
| 2019           | 540-500382   | SS Contracts | multiple   | \$   | 52,738.64               |                                   | \$  | 52,738.64               |
| 2020           | 540-500382   | SS Contracts | multiple   | \$   | 141,774.58              |                                   | \$  | 141,774.58              |
| 2021           | 540-500382   | SS Contracts | multiple   | \$   | -                       | \$<br>141,774.58                  | \$  | 141,774.58              |
| 2022           | 540-500382   | SS Contracts | multiple   | \$   | -                       | \$<br>141,774.58                  | \$  | 141,774.58              |
|                |              | Subtotal     |            | \$   | 272,359.32              | \$<br>283,549.16                  | \$  | 555,908.48              |
|                |              | )            | 1          |      |                         |                                   |     |                         |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title          | Job Number | Curi | ent Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Re | vised Modified<br>Budget |
|----------------|--------------|----------------------|------------|------|------------------------|------------------------------------|----|--------------------------|
| 2017           | 543-500385   | Adult In Home Care   | multiple   | S    | 175,783.42             |                                    | \$ | 175,783.42               |
| 2018           | 543-500385   | Adult In Home Care   | multiple   | \$   | 369,171.82             |                                    | \$ | 369,171.82               |
| 2019           | 543-500385   | Adult In Home Care   | multiple   | \$   | 369,171.82             |                                    | \$ | 369,171.82               |
| 2020           | 543-500385   | Adult In Home Care   | multiple   | \$   | 689,019.46             | \$ -                               | \$ | 689,019.46               |
| 2021           | 543-500385   | Adult In Home Care   | multiple   | \$   |                        | \$ 689,019.46                      | \$ | 689,019.46               |
| 2022           | 543-500385   | . Adult In Home Care | multiple   | \$   | -                      | \$ 689,019.46                      | \$ | 689,019.46               |
|                | 1            | Subtotal             |            | \$ 1 | 1,603,146.52           | \$ 1,378,038.92                    | \$ | 2,981,185.44             |
|                |              | Grand Total          |            | \$ 1 | ,875,505.84            | <b>\$</b> 1,661,588.08             | \$ | 3,537,093.92             |

Area Home Care & Family Services, Inc.

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

|                |              | 40% FED      | ERAL, 00%  | GEN  | ERAL                    |                                   |     |                         |
|----------------|--------------|--------------|------------|------|-------------------------|-----------------------------------|-----|-------------------------|
| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Curi | rent Modified<br>Budget | Increased<br>Decreased)<br>Amount | Rev | ised Modified<br>Budget |
| 2017           | 540-500382   | SS Contracts | multiple   | \$   | 32,686.96               | <br>                              | \$  | 32,686.96               |
| 2018           | 540-500382   | SS Contracts | multiple   | \$   | 68,649.44               |                                   | \$  | 68,649.44               |
| 2019           | 540-500382   | SS Contracts | multiple   | \$   | 68,649.44               |                                   | \$  | 68,649.44               |
| 2020           | 540-500382   | SS Contracts | multiple   | \$   | 68,649.44               | \$<br>                            | \$  | 68,649.44               |
| 2021           | 540-500382   | SS Contracts | multiple   | \$   | -                       | \$<br>68,649.44                   | \$  | .68,649.44              |
| 2022           | 540-500382   | SS Contracts | multiple   | \$   | -                       | \$<br>68,649.44                   | S   | 68,649.44               |
|                |              | Subtotal     |            | \$   | 238,635.28              | \$<br>137,298.88                  | \$  | 375,934.16              |
|                | i i          |              | ĺ          |      |                         |                                   |     |                         |
|                | 1            |              | Ī          |      |                         |                                   |     |                         |

| l              |              | 45% FEU            | ERAL; 55%  | GENERAL                    |                                    |                            |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 726,508.88              |                                    | \$ 726,508.88              |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 1,525,810.26            |                                    | \$ 1,525,810.26            |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 1,525,810.26            |                                    | \$ 1,525,810.26            |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$ 1,525,810.26            | \$ -                               | \$ 1,525,810.26            |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$ -                       | \$ 1,525,810.26                    | \$ 1,525,810.26            |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$                         | \$ 1,525,810.26                    | \$ 1,525,810.26            |
|                |              | Subtotal           |            | \$ 5,303,939.66            | \$ 3,051,620.52                    | \$ 8,355,560.18            |
|                |              | Grand Total        |            | \$ 5,542,574.94            | \$ 3,188,919.40                    | \$ 8,731,494.34            |

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL, 70% GENERAL

Increased **Current Modified** Revised Modified Fiscal Class/Object Class Title Job Number (Decreased) Budget Budget Amount 2017 540-500382 SS Contracts multiple 76,415.88 76,415.88 160,497.72 160,497.72 2018 540-500382 SS Contracts multiple \$ 160,497.72 160,497.72 2019 540-500382 SS Contracts multiple \$ 540-500382 160,497.72 160,497,72 \$ 2020 SS Contracts multiple SS Contracts 160,497.72 2021 540-500382 multiple 160,497.72 \$ 2022 540-500382 SS Contracts muttiple 160,497.72 \$ 160,497.72 320,995.44 878,904.48 557,909.04

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 590,568.68              |                                    | \$ 590,568.68              |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 1,240,317.52            |                                    | \$ 1,240,317.52            |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 1,240,317.52            |                                    | \$ 1,240,317.52            |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$ 1,240,317.52            | \$ -                               | \$ 1,240,317.52            |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$ -                       | \$ 1,240,317.52                    | \$ 1,240,317.52            |
| 2022           | 543-500385   | Adult in Home Care | multiple   | \$ -                       | \$ 1,240,317.52                    | \$ 1,240,317.52            |
|                |              | Subtotal           |            | \$ 4,311,521.24            | \$ 2,480,635.04                    | \$ 6,792,156.28            |
|                |              | Grand Total        |            | \$ 4,869,430.28            | \$ 2,801,630.48                    | \$ 7,671,060.76            |

#### Cornerstone VNA

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number |    | ent Modified<br>Budget | (D | ncreased<br>ecreased)<br>Amount | Revi | sed Modified<br>Budget |
|----------------|--------------|--------------|------------|----|------------------------|----|---------------------------------|------|------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | s  | 1,500.00               | _  |                                 | \$   | 1,500.00               |
| 2018           | 540-500382   | SS Contracts | multiple   | \$ | 3,138.07               |    |                                 | S    | 3,138.07               |
| 2019           | 540-500382   | SS Contracts | muttiple   | \$ | 3,138.07               |    |                                 | S    | 3,138.07               |
| 2020           | 540-500382   | SS Contracts | multiple   | \$ | 3,138.07               | \$ | -                               | \$   | 3,138.07               |
| 2021           | 540-500382   | SS Contracts | multiple   | S  | -                      | \$ | 3,138.07                        | \$   | 3,138.07               |
| 2022           | 540-500382   | SS Contracts | multiple   | \$ | •                      | \$ | 3,138.07                        | \$   | 3,138.07               |
|                | i            | Subtotal     |            | \$ | 10,914.21              | S  | 6,276.14                        | \$   | 17,190.35              |
|                |              |              | ļ. ———     | ļ  |                        |    |                                 |      |                        |
|                | 1 1          |              | 1          | t  |                        |    |                                 |      |                        |

| 1              |              | 70/01 1.10         | E117E, 0079 |     |                         |                                   |      |                         |
|----------------|--------------|--------------------|-------------|-----|-------------------------|-----------------------------------|------|-------------------------|
| Fiscal<br>Year | Class/Object | Class Title        | Job Number  | Cur | rent Modified<br>Budget | Increased<br>Decreased)<br>Amount | Rev  | ised Modified<br>Budget |
| 2017           | 543-500385   | Adult In Home Care | multiple    | \$  | 60,967.12               |                                   | S    | 60,967.12               |
| 2018           | 543-500385   | Adult In Home Care | muttiple    | \$  | 128,043.68              |                                   | S    | 128,043.68              |
| 2019           | 543-500385   | Adult In Home Care | muttiple    | \$  | 128,043.68              |                                   | \$   | 128,043.68              |
| 2020           | 543-500385   | Adult In Home Care | muttiple    | S   | 128,043.68              | \$<br>-                           | \$ · | 128,043.68              |
| 2021           | 543-500385   | Adult In Home Care | multiple    | \$  | -                       | \$<br>128,043.68                  | \$   | 128,043.68              |
| 2022           | 543-500385   | Adult In Home Care | multiple_   | \$  |                         | \$<br>128,043.68                  | \$   | 128,043.68              |
|                |              | Subtotal           |             | \$  | 445,098.16              | \$<br>256,087.36                  | \$   | 701,185.52              |
|                |              | Grand Total        |             | \$  | 456,012.37              | \$<br>262,363.50                  | \$   | 718,375.87              |

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

40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number |    | ent Modified<br>Budget | Increased<br>Decreased)<br>Amount | Revi       | sed Modified<br>Budget |
|----------------|--------------|--------------|------------|----|------------------------|-----------------------------------|------------|------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   |    |                        |                                   | \$         | -                      |
| 2018           | 540-500382   | SS Contracts | multiple   |    |                        |                                   | \$         | -                      |
| 2019           | 540-500382   | SS Contracts | multiple   |    |                        |                                   | \$         | -                      |
| 2020           | 540-500382   | SS Contracts | multiple   | S  | 69,262.28              | \$<br>-                           | <b>S</b> - | 69,262.28              |
| 2021           | 540-500382   | SS Contracts | multiple   | \$ | -                      | \$<br>69,262.28                   | \$         | 69,262.28              |
| 2022           | 540-500382   | SS Contracts | multiple   | \$ | -                      | \$<br>69,262.28                   | \$         | 69,262.28              |
|                |              | Subtotal     |            | \$ | 69,262.28              | \$<br>138,524.56                  | \$         | 207,786.84             |
|                |              |              | L          |    |                        |                                   |            | <u> </u>               |
|                |              |              | i<br>i     |    |                        | <br>                              |            |                        |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   |                            |                                    | \$ -                       |
| 2018           | 543-500385   | Adult In Home Care | multiple   |                            | •                                  | \$ -                       |
| 2019           | 543-500385   | Adult In Home Care | multiple   |                            | Ī                                  | \$ -                       |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$ 812,033.14              | \$ -                               | \$ 812,033.14              |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$ -                       | \$ 812,033.14                      | \$ 812,033.14              |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$ -                       | \$ 812,033.14                      | \$ 812,033.14              |
| _              |              | Subtotal           |            | \$ 812,033.14              | \$ 1,624,066.28                    | \$ 2,436,099.42            |
|                |              | Grand Total        |            | \$ 881,295.42              | \$ 1,762,590.84                    | \$ 2,643,886.26            |

#### Franklin VNA & Hospice

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Budget (Decreased) Amount |           | Revised Mod<br>Budget |    |           |
|----------------|--------------|--------------|------------|---------------------------|-----------|-----------------------|----|-----------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$                        | 3,228.46  |                       | \$ | 3,228.46  |
| 2018           | 540-500382   | SS Contracts | multiple   | \$                        | 6,780.44  |                       | \$ | 6,780.44  |
| 2019           | 540-500382   | SS Contracts | multiple   | \$                        | 6,780.44  | -                     | \$ | 6,780.44  |
| 2020           | 540-500382   | SS Contracts | multiple   | \$                        | 6,780.44  | \$<br>-               | \$ | 6,780.44  |
| 2021           | 540-500382   | SS Contracts | multiple   | \$                        | -         | \$<br>6,780.44        | \$ | 6,780.44  |
| 2022           | 540-500382   | SS Contracts | multiple   | \$                        |           | \$<br>6,780.44        | \$ | 6,780.44  |
|                | 1 -          | Subtotal     |            | \$                        | 23,569.78 | \$<br>13,560.88       | \$ | 37,130.66 |
|                |              |              |            |                           |           | <br>                  |    |           |

|                |              |                    | LIXAE, 33/8 | O-11                       | E1177E     |                                   |     |                         |
|----------------|--------------|--------------------|-------------|----------------------------|------------|-----------------------------------|-----|-------------------------|
| Fiscal<br>Year | Class/Object | Class Title        | Job Number  | Current Modified<br>Budget |            | Increased<br>Decreased)<br>Amount | Rev | ised Modified<br>Budget |
| 2017           | 543-500385   | Adult In Home Care | multiple    | s                          | 29,650.10  |                                   | \$  | 29,650.10               |
| 2018           | 543-500385   | Adult In Home Care | multiple    | \$                         | 62,271.40  |                                   | \$  | 62,271.40               |
| 2019           | 543-500385   | Adult In Home Care | multiple    | \$                         | 62,271.40  | <br>•                             | \$  | 62,271.40               |
| 2020           | 543-500385   | Adult In Home Care | multiple    | S                          | 62,271.40  | \$<br>-                           | \$. | 62,271.40               |
| 2021           | 543-500385   | Adult In Home Care | multiple    | \$                         | -          | \$<br>62,271.40                   | \$  | 62,271.40               |
| 2022           | 543-500385   | Adult In Home Care | multiple    | \$                         | -          | \$<br>62,271.40                   | \$  | 62,271.40               |
|                |              | Subtotal           |             | \$                         | 216,464.30 | \$<br>124,542.80                  | \$  | 341,007.10              |
|                |              | Grand Total        |             | \$                         | 240,034.08 | \$<br>138,103.68                  | \$  | 378,137.76              |

#### **Fiscal Details**

The Homemaker Health Services (contract assigned to Easter Seals New Hampshire - Effective 9/1/18)

### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL 60% GENERAL

|                |              | 40% FED      | ERAL, 60%  | GEN                          | EKAL       |                                    |      |                        |
|----------------|--------------|--------------|------------|------------------------------|------------|------------------------------------|------|------------------------|
| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified :<br>Budget |            | Increased<br>(Decreased)<br>Amount | Revi | sed Modified<br>Budget |
| 2017           | 540-500382   | SS Contracts | multiple   | \$                           | 32,981.88  |                                    | \$   | 32,981.88              |
| 2018           | 540-500382   | SS Contracts | multiple   | \$                           | 69,262.28  |                                    | \$   | 69,262.28              |
| 2019.          | 540-500382   | SS Contracts | multiple   | \$                           | 69,262.28  | •                                  | \$   | 69,262.28              |
| 2020           | 540-500382   | SS Contracts | multiple   | \$                           | -          | \$ .                               | - \$ | -                      |
| 2021           | 540-500382   | SS Contracts | multiple   | \$                           | -          |                                    | \$   | -                      |
| 2022           | 540-500382   | SS Contracts | multiple   | \$                           | -          |                                    | \$   |                        |
|                |              | Subtotal     |            | \$                           | 171,506.44 | \$ ·                               | . \$ | 171,506.44             |
|                | !            |              |            |                              |            |                                    | Ī    | ,                      |
|                |              |              | 1          |                              |            |                                    | Ţ    |                        |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 386,648.80              |                                    | \$ 386,648.80              |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 812,033.14              |                                    | \$ 812,033.14              |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 812,033.14              | ·                                  | \$ 812,033.14              |
| 2020           | 543-500385   | Adult In Home Care | multiple   | <b>S</b> -                 | \$ -                               | \$ -                       |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$ .                       |                                    | \$ -                       |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$ -                       |                                    | \$ -                       |
|                |              | Subtotal           |            | \$ 2,010,715.08            | _\$ -                              | \$ 2,010,715.08            |
|                |              | Grand Total        |            | \$ 2,182,221.52            | \$ -                               | \$ 2,182,221.52            |

#### **Lakes Region Community Services**

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL, 70% GENERAL

| , Fiscal<br>Year | Class/Object | Class Title  | Job Number | Curi | rent Modified<br>Budget | <br>Increased<br>Decreased)<br>Amount | Rev | ised Modified<br>Budget |
|------------------|--------------|--------------|------------|------|-------------------------|---------------------------------------|-----|-------------------------|
| 2017             | 540-500382   | SS Contracts | multiple   | \$   | 64,681.77               |                                       | \$  | 64,681.77               |
| 2018             | 540-500382   | SS Contracts | _ multiple | \$   | 89,061.18               |                                       | \$  | 89,061.18               |
| 2019             | 540-500382   | SS Contracts | multiple   | Ş.   | 89,061.18               |                                       | \$  | 89,061.18               |
| 2020             | 540-500382   | SS Contracts | multiple   | \$   | 89,061.18               | \$<br>-                               | \$  | 89,061.18               |
| 2021             | 540-500382   | SS Contracts | multiple   | \$   | -                       | \$<br>89,061.18                       | \$  | 89,061.18               |
| 2022             | 540-500382   | SS Contracts | multiple   | \$   | -                       | \$<br>89,061.18                       | \$  | 89,061.18               |
|                  |              | Subtotal     |            | \$   | 331,865.31              | \$<br>178,122.36                      | \$  | 509,987.67              |
|                  |              |              |            |      |                         |                                       |     |                         |
|                  |              |              | 1          | 1    |                         |                                       |     |                         |

|                | 10/01 2010/12 0000 |                    |            |  |              |                            |    |              |  |  |  |  |
|----------------|--------------------|--------------------|------------|--|--------------|----------------------------|----|--------------|--|--|--|--|
| Fiscal<br>Year | Class/Object       | . Class Title      | Job Number | Current Modified Increased (Decreased) Budget Amount |              | Revised Modified<br>Budget |    |              |  |  |  |  |
| 2017           | 543-500385         | Adult In Home Care | multiple   | \$   | 445,208.95   |                            | \$ | 445,208.95   |  |  |  |  |
| 2018           | 543-500385         | Adult In Home Care | muttiple   | \$   | 605,340.38   |                            | \$ | 605,340.38   |  |  |  |  |
| 2019           | 543-500385         | Adult In Home Care | _multiple  | \$   | 605,340.38   |                            | \$ | 605,340.38   |  |  |  |  |
| 2020           | 543-500385         | Adult In Home Care | multiple   | \$   | 605,340.38   | \$                         | \$ | 605,340.38   |  |  |  |  |
| 2021           | 543-500385         | Adult In Home Care | multiple   | \$   | -            | \$ 605,340.38              | \$ | 605,340.38   |  |  |  |  |
| 2022           | 543-500385         | Adult In Home Care | multiple   | \$   | -            | \$ 605,340.38              | \$ | 605,340.38   |  |  |  |  |
|                |                    | Subtotal           | ,          | \$ 2   | 2,261,230.09 | \$ 1,210,680.76            | \$ | 3,471,910.85 |  |  |  |  |
| L              | <u></u>            | Grand Total        |            | \$ 2   | 2,593,095.40 | \$ 1,388,803.12            | \$ | 3,981,898.52 |  |  |  |  |

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

Increased Fiscal Current Modified Revised Modified Class/Object Class Title Job Number (Decreased) Year Budget Budget Amount 540-500382 52,532,50 2017 SS Contracts multiple 52,532.50 2018 540-500382 SS Contracts multiple 73,565,15 73,565.15 2019 540-500382 SS Contracts multiple 73,565.15 S 73,565.15 540-500382 SS Contracts 2020 multiple \$ 73,565.15 \$ 73,565.15 SS Contracts 73,565.15 2021 540-500382 multiple 73,565.15 S \$ multiple 2022 540-500382 SS Contracts S 73,565.15 \$ 73,565.15 273.227.95 147.130.30 420,358.25

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget |              | Increased<br>(Decreased)<br>Amount |            | Revised Modifie<br>Budget |              |
|----------------|--------------|--------------------|------------|----------------------------|--------------|------------------------------------|------------|---------------------------|--------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$                         | 176,032.50   |                                    |            | \$                        | 176,032.50   |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$                         | 246,470.00   |                                    | -          | \$                        | 246,470.00   |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$                         | 246,470.00   |                                    |            | \$                        | 246,470.00   |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$                         | 246,470.00   | ٠\$                                | -          | \$                        | 246,470.00   |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$                         | -            | \$                                 | 246,470.00 | \$                        | 246,470.00   |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$                         | •            | \$                                 | 246,470.00 | \$                        | 246,470.00   |
|                |              | Subtotal           | 1          | \$                         | 915,442.50   | \$                                 | 492,940.00 | \$                        | 1,408,382.50 |
|                |              | Grand Total        |            | \$                         | 1,188,670.45 | \$                                 | 640,070.30 | \$                        | 1,828,740.75 |

North Country Home Health & Hospice Agency, Inc.

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

40% FEDERAL, 60% GENERAL Increased Current Modified **Fiscal** Revised Modified Class/Object Class Title Job Number (Decreased) Budget Budget Year Amount 2017 SS Contracts 9.127.68 540-500382 multiple 9.127.68 SS Contracts 19,154.20 19,154.20 2018 540-500382 multiple 2019 540-500382 SS Contracts multiple S 19,154.20 19,154.20 2020 540-500382 SS Contracts multiple \$ 9,577.10 S 9,577.10 2021 540-500382 SS Contracts multiple \$ 9.577.10 \$ 9,577.10 540-500382 9,577.10 2022 SS Contracts multiple \$ \$ 9,577.10 \$ Subtotal 19,154.20 \$ 76,167.38 \$ 57,013.18 \$

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified (Decreased) Budget Amount |            | Decreased) | Revised Modifier<br>Budget |    |            |
|----------------|--------------|--------------------|------------|--|------------|------------|----------------------------|----|------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$   | 70,221.40  |            |                            | \$ | 70,221.40  |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$   | 147,479.60 |            |                            | \$ | 147,479.60 |
| 2019           | 543-500385   | Adult In Home Care | multiple   | s  | 147,479.60 |            |                            | \$ | 147,479.60 |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$   | 73,739.80  | \$         | -                          | \$ | 73,739.80  |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$   | -          | \$         | 73,739.80                  | \$ | 73,739.80  |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$   |            | \$         | 73,739.80                  | \$ | 73,739.80  |
|                |              | Subtotal           |            | \$   | 438,920.40 | \$         | 147,479.60                 | \$ | 586,400.00 |
|                |              | Grand Total        |            | \$   | 495,933.58 | \$         | 166,633.80                 | \$ | 662,567.38 |

North Country Home Health & Hospice Agency, Inc.

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

| Fiscal<br>Year | Class/Object | Class Title  | Job Number  | Budget |            | Increased<br>(Decreased)<br>Amount | Revi | ised Modified<br>Budget |
|----------------|--------------|--------------|-------------|--------|------------|------------------------------------|------|-------------------------|
| 2017           | 540-500382   | SS Contracts | multiple    | \$     | 37,828.44  |                                    | \$   | 37,828.44               |
| 2018           | 540-500382   | SS Contracts | multiple    | \$     | 79,458.84  |                                    | \$   | 79,458.84               |
| 2019           | 540-500382   | SS Contracts | multiple    | \$     | 79,458.84  |                                    | \$   | 79,458.84               |
| 2020           | 540-500382   | SS Contracts | multiple    | \$     | -[         | \$ ·                               | - \$ |                         |
| 2021           | 540-500382   | SS Contracts | multiple    | \$     | -          | \$                                 | - S  |                         |
| 2022           | 540-500382   | SS Contracts | multiple    | \$     | -          | \$                                 | - \$ |                         |
|                |              | s Subtotal   |             | \$     | 196,746.12 | \$                                 | - \$ | 196,746.12              |
|                | 1            |              | ļ <u></u> - |        |            |                                    |      |                         |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget |            | ( lecreased) |    | sed Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------|--------------|----|------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | s                          | 117,182.56 |              | \$ | 117,182.56             |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$                         | 246,107.84 |              | \$ | 246,107.84             |
| 2019           | 543-500385   | Adult In Home Care | multiple   | s                          | 246,107.84 |              | \$ | 246,107.84             |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$                         |            | <u> </u>     | \$ | <u> </u>               |
| 2021           | 543-500385   | Adult In Home Care | multiple   | S                          | -          | \$ -         | \$ | -                      |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$                         | -          | \$ -         | \$ | -                      |
|                |              | Subtotal           | I          | \$                         | 609,398.24 | \$           | \$ | 609,398.24             |
|                |              | Grand Total        |            | \$                         | 806,144.36 | \$ .         | \$ | 806,144.36             |

#### Visiting Nurse Home Care & Hospice of Carroll County

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL. 60% GENERAL

|                | 40/81 EDENAL, 00/8 OFFICIAL |              |            |      |                            |    |              |    |            |     |                         |  |  |
|----------------|-----------------------------|--------------|------------|------|----------------------------|----|--------------|----|------------|-----|-------------------------|--|--|
| Fiscal<br>Year | Class/Object                | Class Title  | Job Number | Curr | Current Modified<br>Budget |    | l Decreased) |    | ecreased)  | Rev | ised Modified<br>Budget |  |  |
| 2017           | 540-500382                  | SS Contracts | multiple   | \$   | 36,236.20                  |    |              | \$ | 36,236.20  |     |                         |  |  |
| 2018           | 540-500382                  | SS Contracts | multiple   | \$   | 76,122.80                  |    | ļ            | S  | 76,122.80  |     |                         |  |  |
| 2019           | 540-500382                  | SS Contracts | multiple   | \$   | 76,122.80                  |    |              | \$ | 76,122.80  |     |                         |  |  |
| 2020           | 540-500382                  | SS Contracts | multiple   | \$   | 76,122.80                  | \$ | -            | \$ | 76,122.80  |     |                         |  |  |
| 2021           | 540-500382                  | SS Contracts | multiple   | \$   | •                          | \$ | 76,122.80    | \$ | 76,122.80  |     |                         |  |  |
| 2022           | 540-500382                  | SS Contracts | multiple   | \$   | -                          | \$ | 76,122.80    | \$ | 76,122.80  |     |                         |  |  |
| •              |                             | Subtotal     | [          | \$   | 264,604.60                 | \$ | 152,245.60   | \$ | 416,850.20 |     |                         |  |  |
|                | l                           |              | ]          | i    |                            |    |              |    |            |     |                         |  |  |
|                | .                           |              |            |      |                            |    |              |    |            |     |                         |  |  |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Curi | ent Modified<br>Budget | ncreased<br>ecreased)<br>Amount | Re  | vised Modified<br>Budget |
|----------------|--------------|--------------------|------------|------|------------------------|---------------------------------|-----|--------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$   | 90,325.03              |                                 | \$  | 90,325.03                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$   | 189,701.42             |                                 | \$  | 189,701.42               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$   | 189,701.42             |                                 | _\$ | 189,701.42               |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$   | 189,701.42             | \$                              | \$  | 189,701.42               |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$   |                        | \$<br>189,701.42                | \$  | - 189,701.42             |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$   | -                      | \$<br>189,701.42                | \$  | 189,701.42               |
|                |              | Subtotal           |            | \$   | 659,429.29             | \$<br>379,402.84                | \$  | 1,038,832.13             |
|                |              | Grand Total        |            | \$   | 924,033.89             | \$<br>531,648.44                | \$  | 1,455,682.33             |

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL. 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | <br>ent Modified<br>Budget | (D   | ncreased<br>ecreased)<br>Amount | Revi | sed Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------|---------------------------------|------|------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$<br>7,213.94             |      |                                 | \$   | 7,213.94               |
| 2018           | 540-500382   | SS Contracts | multiple   | \$<br>15,127.93            |      |                                 | \$   | 15,127.93              |
| 2019           | 540-500382   | SS Contracts | multiple   | \$<br>15,127.93            |      | -                               | \$   | 15,127.93              |
| 2020           | 540-500382   | SS Contracts | multiple   | \$<br>15,127.93            | \$   |                                 | \$   | 15,127,93              |
| 2021           | 540-500382   | SS Contracts | multiple   | \$<br>-                    | \$ · | 15,127.93                       | S    | 15,127,93              |
| 2022           | 540-500382   | SS Contracts | multiple   | \$<br>-                    | \$   | 15,127.93                       | \$   | 15,127.93              |
|                | , ]          | Subtotal     |            | \$<br>52,597.73            | S    | 30,255,86                       | \$   | 82,853.59              |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Mod<br>Budget |       | Increased<br>(Decreased)<br>Amount | Re | vised Modified<br>Budget |
|----------------|--------------|--------------------|------------|-----------------------|-------|------------------------------------|----|--------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 429,69             | 91.74 |                                    | \$ | 429,691,74               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 902,44             | 12.36 |                                    | \$ | 902,442.36               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 902,44             | 12.36 | •                                  | \$ | 902,442,36               |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$ 902,44             | 12.36 | \$ -                               | \$ | 902,442,36               |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$                    | -     | \$ 902,442,36                      | s  | 902,442.36               |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$                    | -     | \$ 902,442.36                      | \$ | 902,442.36               |
|                |              | Subtotal           |            | \$ 3,137,0            | 18.82 | \$ 1,804,884.72                    | \$ | 4.941.903.54             |
| •              |              | Grand Total        |            | \$ 3,189,6            | 16.55 | \$ 1,835,140.58                    | \$ | 5,024,757.13             |

### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | . Class Title | Job Number | Cu | rrent Modified<br>Budget |    | Increased<br>reased) Amount | vised Modified<br>Budget |
|----------------|--------------|---------------|------------|----|--------------------------|----|-----------------------------|--------------------------|
| 2017           | 540-500382   | SS Contracts  | multiple   | \$ | 379,541.17               | S  | -                           | \$<br>379,541.17         |
| 2018           | 540-500382   | SS Contracts  | multiple   | \$ | 713,556.69               | \$ | -                           | \$<br>713,556.69         |
| 2019           | 540-500382   | SS Contracts  | multiple   | \$ | 713,556.69               | S  |                             | \$<br>713,556.69         |
| 2020           | 540-500382   | SS Contracts  | multiple   | \$ | 713,556.69               | \$ | -                           | \$<br>713,556.69         |
| 2021           | 540-500382   | SS Contracts  | multiple   | \$ |                          | \$ | 713,556.69                  | \$<br>713,556.69         |
| 2022           | 540-500382   | SS Contracts  | multiple   | S  | -                        | \$ | 713,556.69                  | \$<br>713,556.69         |
|                |              | Subtotal      |            | \$ | 2,520,211:24             | \$ | 1,427,113.38                | \$<br>3,947,324.62       |
|                |              |               | L          |    |                          |    |                             | <br>                     |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased) Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|---------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 3,298,789.18            | S -                             | \$ 3,298,789.18            |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 6,475,189.42            | \$ -                            | \$ 6,475,189.42            |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 6,475,189.42            | \$ -                            | \$ 6,475,189.42            |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$ 6,475,189.42            | \$ -                            | \$ 6,475,189.42            |
| 2021           | 543-500385   | Adult In Home Care | multiple   | \$ -                       | \$ 6,475,189.42                 | \$ 6,475,189.42            |
| 2022           | 543-500385   | Adult In Home Care | multiple   | \$ -                       | \$ 6,475,189.42                 | \$ 6,475,189.42            |
|                |              | Subtotal           |            | \$ 22,724,357.44           | \$ 12,950,378.84                | \$ 35,674,736.28           |
|                |              | Grand Total        |            | \$25,244,568.68            | \$1,4,377,492.22                | \$39,622,060.90            |





# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Androscoggin Valley Home Care Services (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 795 Main St. Berlin, NH 03570.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1 Paragraph 3 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$3,537,093.92
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B Amendment #2, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

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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

10-2-20

Name: Deborat D. Scheetz

Title: Director

Androscoggin Valley Home Care Services

5/22/20

ame: Tax

Title: Executive



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   | •  | Catherine Pinos   |
|--|--|---|
| Date   | Name:<br>Title:                                | Catherine Pinos, Attorney   |
| I hereby certify that the fore<br>the State of New Hampshire | going Amendment was ap<br>e at the Meeting on: | proved by the Governor and Executive Council of (date of meeting) |
| • .  | OFFICE (                                       | OF THE SECRETARY OF STATE   |
| Date   | Name:<br>Title:                                |   |



#### Exhibt A Amendment #3

#### **Scope of Services**

#### 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Coos County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

#### 2. Scope of Work - In Home Care Services

- 2.1. The Contractor shall provide In Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

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#### Exhibt A Amendment #3

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide In Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- 2.3. The Contractor shall provide Home Nursing Level of Care Services through Title III to eligible individuals, which include, but are not limited to:
  - 2.3.1. Providing nursing services in an individual's home by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809.
  - 2.3.2. Providing the services by individuals who are licensed practical nurse (LPN) or registered nurse (RN) working within the scope of services allowed under the NH Nurse Practice Act, RSA 326-B.
  - 2.3.3. Receiving referrals from an individual's health care provider(s).
  - 2.3.4. Performing an evaluation of the individual's medical needs.
  - 2.3.5. Developing a nursing care plan and incorporate this information into the individual's person-centered plan.
  - 2.3.6. Providing nursing services in accordance with the individual's personcentered plan as described in NH Administrative Rule He-E 502 and as ordered by his or her primary care provider.
  - 2.3.7. Coordinating nursing services to ensure that there is no duplicate provision of services.
  - 2.3.8. Ensuring that LPN and registered nursing services are not covered when provided for the purpose of nursing oversight of authorized LNA services.
- 2.4. The Contractor shall administer services as follows:
  - 2.4.1. Access to Services

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#### **Exhibt A Amendment #3**

- 2.4.1.1. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting applications for services directly from an individual and in accordance with Section 2.4.2, below.
- 2.4.1.2. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting referrals of individuals from the Department's Adult Protection Program.
- 2.4.2. Client Request and Application for Services
  - 2.4.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
    - 2.4.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
    - 2.4.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In-Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
- 2.4.3. Client Eligibility Requirements for Services
  - 2.4.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.4.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above
  - 2.4.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
  - 2.4.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.

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#### **Exhibit A Amendment #3**

- 2.4.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.4.3.6. The Contractor shall obtain a service authorization for In-Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.

#### 2.4.4. Client Assessments and Service Plans

- 2.4.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.4.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.4.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.4.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due to mental health, or developmental issues or criminal histories receive services.

#### 2.4.5. Person Centered Provision of Services

- 2.4.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.4.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.4.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.4.5.1.3. Individuals are listened to; needs and concerns are addressed.

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#### Exhibt A Amendment #3

- 2.4.5.1.4. Individuals receive the information they need to make informed decisions.
- 2.4.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 2.4.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
- 2.4.5.1.7. Individual's rights are affirmed and protected.
- 2.4.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
- 2.4.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

#### 2.4.6. Client Fees and Donations

- 2.4.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.4.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.4.7 Adult Protection Services.
  - 2.4.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.
  - 2.4.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
  - 2.4.6.1.4. Must not to bill or invoice clients and/or their families.
  - 2.4.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.4.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.4.6.2.1. May charge fees to individuals, (except as stated in Section 2.4.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.4.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.

Androscoggin Valley Home Care Services

Exhibit A Amendment #3

Contractor Initials

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#### **Exhibt A Amendment #3**

- 2.4.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
- 2.4.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.4.7. Adult Protection Services

- 2.4.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.4.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.4.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.4.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

#### 2.4.8. Referring Clients to Other Services

2.4.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

#### 2.4.9. Client Wait Lists

- 2.4.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- 2.4.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.4.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.4.9.3.1. The individual's full name and date of birth.
  - 2.4.9.3.2. The name of the service being requested.

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- 2.4.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
- 2.4.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 2.4.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
- 2.4.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.4.9.4, below.
- 2.4.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.4.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.4.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.4.9.4.2. Declining mental or physical health of the caregiver.
  - 2.4.9.4.3. Declining mental or physical health of the individual.
  - 2.4.9.4.4. Individual has no respite services while living with a caregiver.
  - 2.4.9.4.5. Length of time on the wait list.
  - 2.4.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
  - 2.4.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.4.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.4.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.4.10. E-Studio Electronic Information System

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#### Exhibt A Amendment #3

- 2.4.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
- 2.4.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
- 2.4.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.4.11. Criminal Background Check and BEAS State Registry Checks
  - 2.4.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.

#### 2.4.12. Grievance and Appeals Process

- 2.4.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:
  - 2.4.12.1.1. The client's name.
  - 2.4.12.1.2. The type of service received by the client.
  - 2.4.12.1.3. The date of written complaint or concern of the client.
  - 2.4.12.1.4. The nature/subject of the complaint or concern of the client.
  - 2.4.12.1.5. The staff position in the agency who addresses complaints and concerns.
  - 2.4.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
  - 2.4.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

2.4.13. Client Feedback

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#### **Exhibt A Amendment #3**

- 2.4.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.5. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.6. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.7. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.9. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.9.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.9.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.9.3. A description of time frames necessary for obtaining staff replacements.
  - 2.9.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
  - 2.9.5. A description of the method for training new staff members performing duties under this Agreement.

#### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to. the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.4.6.2.
  - 3.1.4. Actual Units served, by program service provided, by funding source.

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#### **Exhibt A Amendment #3**

- 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
- 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
- 3.1.7. Unmet need/waiting list.
- 3.1.8. Lengths of time clients are on a waiting list.
- 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
- 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
- 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2.1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site.
  - 3.2.2. The Contractor shall include in the written notification the following:
    - 3.2.2.1. The reasons for the inability to deliver services.
    - 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
    - 3.2.2.3. An explanation of how service recipients and the community shall be notified.
    - 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
  - 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
    - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
    - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.

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#### **Exhibt A Amendment #3**

3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

#### 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Androscoggin Valley Home Care Services

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Date 5/22/20

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#### Adult In-Home Care - Androscoggin Valley Home Care Services

|                             | 1/1/2017 through 06 | /30/2017 Service U  | nits             |   |
|-----------------------------|---------------------|---|------------------|---|
| Adult In-Home Care          | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 18,349  | \$9.58           | \$ 175,783,42   |
| Title III8 In Home Services | 1/2 Hour            | 1,137   | \$9.58           |   |
| Title IIIB Home Health Aide | 1/2 Hour            | 1,000   | \$12.50          |   |
| Title IIIB Nursing          | 1/2 Hour            | 70  | \$24.50          | \$ 1,715.00   |

|                             | 7/1/2017 through 06 | /30/2018 Service U  | nits             |  |
|-----------------------------|---------------------|---|------------------|--|
| Adult In-Home Care          | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of Funding being Requested for each Service |
| Title XX In Home Services   | 1/2 Hour            | 36,697  | \$10.06          | \$ 369,171.82  |
| Title IIIB In Home Services | 1/2 Hour            | 2,274   | \$10.06          | S 22,876,44  |
| Title IIIB Home Health Aide | 1/2 Hour            | 2,000   | \$13.13          | S 26,260.00  |
| Title IIIB Nursing          | 1/2 Hour            | 140   | \$25.73          |  |

|                             | 7/1/2018 through 06/ | 30/2019 Service U   | nits             |   |
|-----------------------------|----------------------|---|------------------|---|
| . Adult In-Home Care        | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | _ 1/2 Hour           | 36,697  | \$10,06          | \$ 369,171,82   |
| Title IIIB In Home Services | 1/2 Hour             | 2,274   | \$10,06          |   |
| Title IIIB Home Health Aide | 1/2 Hour             | 2,000   | \$13.13          |   |
| Title IIIB Nursing          | 1/2 Hour             | 140   | \$25.73          |   |

|                             | 7/1/2019 through 06 | /30/2020 Service U  | nits             |   |
|-----------------------------|---------------------|---|------------------|---|
| Adult In-Home Care          | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 57,418  | \$12.00          | \$ 689,019,46   |
| Title IIIB In Home Services | 1/2 Hour            | 5,370   | \$12.00          | \$ 64,434,30  |
| Title IIIB Home Health Aide | 1/2 Hour            | 4,609   | \$16.00          |   |
| Title IIIB Nursing          | 1/2 Hour            | 140   | \$25.73          | \$ 3,602.20   |

| -                           | 07/01/2020 through 0 | 6/30/2021 Service I   | Units            |   |              |
|-----------------------------|----------------------|---|------------------|---|--------------|
| Adult.in-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amou<br>Funding be<br>Requested fo<br>Service | ing<br>reach |
| Title XX In Home Services   | 1/2 Hour             | 57,418  | \$12.00          | \$ 689  | 0.019.46     |
| Title IIIB In Home Services | 1/2 Hour             | 5,370   | \$12.00          | S 64  | .434.30      |
| Title IIIB Home Health Aide | 1/2 Hour             | 4,609   | \$16.00          |   | 3.738.08     |
| Tille IIIB Nursing          | 1/2 Hour             | 140   | \$25.73          |   | .602.20      |

|                             | 07/01/2021 through 0 | 6/30/2022 Service I   | Units            | ······································                            |
|-----------------------------|----------------------|---|------------------|---|
| Adult In-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticlpated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 57,418  | \$12.00          | \$ 689,019,46   |
| Title IIIB In Home Services | 1/2 Hour             | 5,370   | \$12.00          | \$ 64,434,30  |
| Title IIIB Home Health Aide | 1/2 Hour             | 4,609   | \$16.00          |   |
| Title IIIB Nursing          | 1/2 Hour             | 140   | \$25.73          |   |

Androscoggin Valley Home Care Services

Exhibit B-1 Amendment #3

Contractor Initials: TIM

Date 5/22/20

# 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 ANDROSCOGGIN VALLEY HOME CARE SERVICES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 24, 1982. 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: 62239

Certificate Number: 0004917495



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Scal of the State of New Hampshire, this 19th day of May A.D. 2020.

William M. Gardner

Secretary of State

#### CERTIFICATE OF AUTHORITY

| Bernadotte Hallanen   | haraby cartify that   |
|---|---|
| 1. Bernade He Hallgnen (Name of the elected Officer of the Corporation/   | LLC; cannot be contract signatory)  |
| 1. I am a duly elected Clerk/Secretary/Officer of (Corpor   |   |
| held on <u>Cpril 2</u> , 20 <u>d0</u> , at which a quoru<br>(Date)  | ng of the Board of Directors/shareholders, duly called and m of the Directors/shareholders were present and voting.   |
| VOTED: That Tava Merckillop, Exe. (Name and Title of Contract Signatory)  | eutive Director(may list more than one person)  |
| is duly authorized on behalf of History (Name of Corporation/ L   | trong (and to enter into contracts or agreements with the State   |
| of New Hampshire and any of its agencies or depar<br>documents, agreements and other instruments, and ar<br>may in his/her judgment be desirable or necessary to effe   | tments and further is authorized to execute any and all<br>by amendments, revisions, or modifications thereto, which<br>ect the purpose of this vote.   |
| date of the contract/contract amendment to which this ce<br>hundred and twenty (120) days from the date of this Co<br>that the State of New Hampshire will rely on this certifica<br>occupy the position(s) indicated and that they have full a<br>are any limits on the authority of any listed individual to<br>Hampshire, all such limitations are expressly stated here | or repealed and remains in full force and effect as of the rtificate is attached. This authority remains valid for one ertificate of Authority. I further certify that it is understood ate as evidence that the person(s) listed above currently authority to bind the corporation. To the extent that there bind the corporation in contracts with the State of New in. |
| Dated: <u>5 / (2/20</u>   | Bernadotte Kallon   |
| •   | Signature of Elected Officer Name: Bernadette Hallgren Title: Chairperson   |
|   | Title: Chairperson  |

#### ANDROVAL2

#### ACORD.

#### CERTIFICATE OF LIABILITY INSURANCE

3/10/2020

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 any rights to the certificate holder in lieu of such endorsement(s).

| PRODUCER   |                                | CONTACT Lorraine Michals, CIC   |        |  |  |  |
|--|--------------------------------|---|--------|--|--|--|
| USI Insurance Services LLC 3 Executive Park Drive, Suite 300 |                                | PHONE (AC, No, Ext): 603-665-6028 (AC, No): 610-537-988. E-MAIL ADDRESS: lorraine.michals@usi.com |        |  |  |  |
| Bedford, NH 03110  |                                | INSURER(S) AFFORDING COVERAGE   | NAIC # |  |  |  |
| 855 874-0123   |                                | INSURER A : Philadelphia Indemniky Insurance Co.  | 18058  |  |  |  |
| INSURED .  | rain Valley Hama Cara Carriage | INSURER 8 : Technology Insurance Company, Inc.  | 42376  |  |  |  |
| Androscoξ<br>795 Main S                                      | gin Valley Home Care Services  | INSURER C:  |        |  |  |  |
| Berlin, NH   |                                | INSURER D :   |        |  |  |  |
| Detilit, NA  |                                | INSURER E :   |        |  |  |  |
|  |                                | INSURER F:  |        |  |  |  |
| COVERAGES  | CERTIFICATE MUMBER.            | DEVICE AUTOER   |        |  |  |  |

| <i>,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | L-1 \       | AOLO OLN   | THIONIL                | HOHIDEK.   |                            |                           | KENISION NOMBEK:  |                                     |
|--|-------------|--|------------------------|--|----------------------------|---------------------------|---|-------------------------------------|
| CE   | DIC/<br>RTI | IS TO CERTIFY THAT THE POLICIES ATED. NOTWITHSTANDING ANY REFICATE MAY BE ISSUED OR MAY FINANCIAL OF SUICE | QUIREMEN<br>PERTAIN, 1 | T, TERM OR CONDITION OF ANY<br>THE INSURANCE AFFORDED BY | ' CONTRACT O               | R OTHER DO<br>DESCRIBED I | CUMENT WITH RESPECT HEREIN IS SUBJECT TO A  | TO WHICH THIS                       |
| ISR<br>TR                                    |             | JSIONS AND CONDITIONS OF SUCH<br>TYPE OF INSURANCE   | ADDL SUBR              |  | POLICY EFF<br>(MM/DD/YYYY) | POLICY EXP                | MS.   | S                                   |
| A  | X           | COMMERCIAL GENERAL LIABILITY  CLAIMS-MADE X OCCUR  |                        | PHPK2069381  |                            | 12/02/2020                | EACH OCCURRENCE  DAMAGE TO RENTED  PREMISES (Ea occurrence)  MED EXP (Any one person) | \$1,000,000<br>\$100,000<br>\$5,000 |
|  |             |  |                        |  | ,                          |                           | PERSONAL & ADV INJURY   | s1,000,000                          |

|   |   | <u>:</u>                                      | 1 1 |             | ,          |            | PERSONAL & ADV INJURY                  | s 1,000,000        |
|---|---|---|-----|-------------|------------|------------|--|--------------------|
|   |   | GENL AGGREGATE LIMIT APPLIES PER:             |     |             |            |            | GENERAL AGGREGATE                      | \$3,000,000        |
|   |   | POLICY PRO-<br>JECT LOC                       |     |             |            |            | PRODUCTS - COMP/OP AGG                 | \$3,000,000        |
|   |   | OTHER:  |     |             |            |            |  | \$                 |
|   | Α | AUTOMOBILE LIABILITY                          |     | PHPK2069381 | 12/02/2019 | 12/02/2020 | COMBINED SINGLE LIMIT<br>(Ea accident) | <b>\$1,000,000</b> |
|   |   | ANY AUTO                                      |     |             |            |            | BODILY INJURY (Per person)             | \$                 |
|   |   | OWNED SCHEDULED AUTOS                         |     |             |            |            | BODILY INJURY (Per accident)           | \$                 |
| ı |   | X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY     |     | •           |            |            | PROPERTY DAMAGE<br>(Per accident)      | S                  |
|   |   |   |     | <u> </u>    |            |            |  | \$                 |
|   | Α | X UMBRELLA LIAB X OCCUR                       |     | PHU702864   | 12/02/2019 | 12/02/2020 | EACH OCCURRENCE                        | \$1,000,000 ·      |
|   |   | EXCESS LIAB CLAIMS-MADE                       |     |             |            |            | AGGREGATE                              | \$1,000,000        |
| ı |   | DED X RETENTION \$10000                       |     |             |            |            |  | \$                 |
| ĺ | В | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY |     | TWC3805363  | 07/01/2019 | 07/01/2020 | X PER OTH-                             |                    |
| ı |   | ANY PROPRIETOR/PARTNER/EXECUTIVE              | N/A |             |            |            | E.L. EACH ACCIDENT                     | s500,000           |
| ı |   | (Mandatory in NH)                             |     | 1           |            |            | E.L. DISEASE - EA EMPLOYEE             | \$500,000          |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
\*\*Workers Compensation\*\* 3.A. NH

PHPK2069381

Professional Liability Claims Made Coverage Included on policy # PHPK2069381: \$1,000,000 Each Professional Incident/\$3,000,000 Aggregate Limit Retroactive Date: 12/02/2012

|                    | <br>             |
|--------------------|------------------|
| CERTIFICATE HOLDER | CANCELLATION     |
| CERTIFICATE HOLDER | <br>CANCELLATION |

State of NH, DHHS Bureau of Elderly & Adult Svcs 129 Pleasant St 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.

12/02/2019 12/02/2020

AUTHORIZED REPRESENTATIVE

See Hot

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DESCRIPTION OF OPERATIONS below

Management Liab

Α

E.L. DISEASE - POLICY LIMIT \$500,000

\$2,000,000 Employ Pract \$2,000,000 Aggregate

\$2,000,000 D&O



795 Main Street • Berlin, NH • 03570 • (603)752-7505 • www.avhomecare.org

#### **Mission Statement**

"The mission of Androscoggin Valley Home Care Services is to responsibly provide the best personal care, homemaking and respite possible according to each client's needs."

#### **Vision Statement**

A.V. Home Care Services is dedicated to the integrity and well being of the community and its citizens as unique individuals. This includes acknowledging the cultural, religious, educational and ethnic differences among people while maintaining a standard of fairness and equality in rendering care to them.

#### ANDROSCOGGIN VALLEY HOME CARE SERVICES

Financial Statements
June 30, 2019 and 2018
and

Independent Auditor's Report

#### ANDROSCOGGIN VALLEY HOME CARE SERVICES

#### FINANCIAL STATEMENTS June 30, 2019 and 2018

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#### CERTIFIED PUBLIC ACCOUNTANTS

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

#### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Androscoggin Valley Home Care Services

We have audited the accompanying financial statements of Androscoggin Valley Home Care Services (a non-profit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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

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

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

#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Androscoggin Valley Home Care Services as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Vashon Clubay & Company PC

Manchester, New Hampshire January 10, 2020

## ANDROSCOGGIN VALLEY HOME CARE SERVICES STATEMENTS OF FINANCIAL POSITION June 30, 2019 and 2018

| ASSETS  | <u> 2019</u>     | 2018       |
|---|------------------|------------|
| CURRENT ASSETS:                               | •                |            |
| Cash and cash equivalents                     | 6 000 000        |            |
| Accounts receivable                           | \$ 262,039       | \$ 252,493 |
| Prepaid expenses                              | 59,431           | 67,810     |
| TOTAL CURRENT ASSETS                          | 11,923           | 6,974      |
| TO THE CONCENT MEDISTS                        | 333,393          | 327,277    |
| NONCURRENT ASSETS:                            |                  |            |
| Land  | 15,000           | 15,000     |
| Building and improvements                     | 229,603          | 229,603    |
| Equipment                                     | 61,000           | 53,160     |
| Furniture and fixtures                        | 28,894           | 27,424     |
|   | 334,497          | 325,187    |
| Less accumulated depreciation                 | 240,823          | 227,529    |
| Property and equipment-net                    | 93,674           | 97,658     |
| Investment in North Country Consortium        | 128              | 128        |
| TOTAL NONCURRENT ASSETS                       | 93,802           | 97,786     |
|   |                  | 27,700     |
| TOTAL ASSETS                                  | \$ 427,195       | \$ 425,063 |
| LIABILITIES AND NET ASSETS                    |                  |            |
| CURRENT LIABILITIES:                          |                  |            |
| Accounts payable                              | \$ 1,892         | \$ 490     |
| Accrued expenses                              | 24,353           | 7,066      |
| Rental security deposit                       | 575              | 575        |
| TOTAL CURRENT LIABILITIES                     | 26,820           | 8,131      |
| •   |                  | 0,131      |
| TOTAL LIABILITIES                             | 26,820           | 8,131      |
| NET ACOPTO                                    |                  |            |
| NET ASSETS:                                   |                  |            |
| Without donor restrictions:                   | •                |            |
| Undesignated                                  | 331,142          | 323,851    |
| Board reserve for building improvements       | 23,499           | 48,766     |
| Board reserve for client financial assistance | 45,734           | 44,315     |
| TOTAL NET ASSETS                              | 400,375          | 416,932    |
| TOTAL LIABILITIES AND NET ASSETS              | \$ 427,195       | \$ 425,063 |
|   | ·-· <del>-</del> |            |

## ANDROSCOGGIN VALLEY HOME CARE SERVICES STATEMENTS OF ACTIVITIES For the Years Ended June 30, 2019 and 2018

| CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS REVENUE AND SUPPORT Fees and grants from governmental agencies Charges for services Contributions Rental income | \$       | 554,497<br>71,070<br>20,211<br>7,077 | \$          | 580,750<br>87,342 |
|--|----------|--------------------------------------|-------------|-------------------|
| Fees and grants from governmental agencies Charges for services Contributions  | \$       | 71,070<br>20,211                     | \$          |                   |
| Charges for services Contributions   | <b>.</b> | 71,070<br>20,211                     | ъ           |                   |
|  |          | 20,211                               |             | 01,342            |
| Rental income  |          | •                                    |             | 44,116            |
| - 1011121 111001110  |          |                                      |             | 7,575             |
| Other  |          | 4,485                                |             | 5,832             |
| Town of Gorham contribution  |          | 18,338                               |             | 7,692             |
| City of Berlin contribution  |          | 8,774                                |             | 8,774             |
| United Way   |          | 372                                  |             | 485               |
| TOTAL REVENUE AND SUPPORT  |          |                                      |             |                   |
| WITHOUT DONOR RESTRICTIONS   |          | <u>684,824</u>                       | _           | 742,566           |
| EXPENSES:  |          |                                      |             |                   |
| Program Services:  |          |                                      |             |                   |
| Homemaker  |          | 243,096                              |             | 239,651           |
| Health Aide  |          | 114,480                              |             | 115,321           |
| Home Community Based Care  |          | 105,951                              |             | 97,755            |
| Total program services   |          | 163,527                              |             | 452,727           |
| Supporting Services:   |          | •                                    |             |                   |
| Management and general   | 2        | 237,854                              |             | 263,789           |
| Total support services   |          | 237,854                              |             | 263,789           |
| TOTAL EXPENSES   | 7        | 701,38 <u>1</u>                      |             | 716,516           |
| INCREASE (DECREASE) IN NET ASSETS  |          |                                      |             |                   |
| WITHOUT DONOR RESTRICTIONS   | (        | 16,557)                              |             | 26,050            |
| CHANGE IN NET ASSETS   | (        | 16,557)                              |             | 26,050            |
| NET ASSETS, July 1   | 4        | 16,932                               | :           | 390,882           |
| NET ASSETS, June 30  | 4        | 00,375                               | <u>\$</u> 4 | 16,932            |

### ANDROSCOGGIN VALLEY HOME CARE SERVICES STATEMENTS OF FUNCTIONAL EXPENSES For the Years Ended June 30, 2019 and 2018

#### For the Year Ended June 30, 2019

|                            |                                       | Progra     | m Services      |                 | Supporting     |                 |
|----------------------------|---------------------------------------|------------|-----------------|-----------------|----------------|-----------------|
| •                          | · · · · · · · · · · · · · · · · · · · |            | Home Based      | Total           | Management     |                 |
|                            |                                       | Health     | Care            | Program         | and            | Total           |
|                            | <u>Homemaker</u>                      |            | <u>Programs</u> | <u>Services</u> | <u>General</u> | <b>Expenses</b> |
| Salaries and wages         | \$ 200,729                            | \$ 92,520  | \$ 87,690       | \$ 380,939      | \$ 150,933     | \$ 531,872      |
| Payroll taxes              | 14,627                                | 6,413      | 6,454           | 27,494          | 12,396         | 39,890          |
| Insurance                  | 11,368                                | 4,767      | 4,219           | 20,354          |                | 20,354          |
| Dues and memberships       | 1,026                                 | 469        | 381             | 1,876           | 2,005          | 3,881           |
| Marketing                  |                                       |            |                 | -               | . 3,203        | 3,203           |
| Employee benefits          |                                       |            |                 | •               | 10,893         | 10,893          |
| Miscellaneous              | 705                                   | 399        | 262             | 1,366           | 2,695          | 4,061           |
| Office                     | •                                     |            |                 | -               | 11,648         | 11,648          |
| Occupancy                  |                                       | 429        |                 | 429             | 19,922         | 20,351          |
| Professional fees          |                                       | •          |                 | -               | 9,525          | 9,525           |
| Supplies                   | 1,060                                 | 516        | 319             | 1,895           | 7,323          | 1,895           |
| Telephone                  | 1,377                                 | 629        |                 | 2,516           |                | 2,516           |
| Training                   | 1,195                                 | 175        |                 | 1,512           | 700            | 2,212           |
| Travel                     | 7,283                                 | 6,481      | 4,982           | 18,746          | 700            | 18,746          |
| Employer required expenses | 439                                   | 201        | 163             | -803            | 640            | -               |
| Postage                    | 1,363                                 | 623        | 506             |                 | 040            | 1,443           |
| State unemployment taxes   | 1,924                                 | 858        |                 | 2,492           |                | 2,492           |
| Depreciation Depreciation  | 1,524                                 | 020        | 323             | 3,105           | 12.204         | 3,105           |
| Poprodution                | 0. 242.005                            | 0 114      |                 |                 | 13,294         | 13,294          |
|                            | \$ 243,096                            | \$ 114,480 | \$ 105,951      | \$ 463,527      | \$ 237,854     | \$ 701,381      |

#### For the Year Ended June 30, 2018

|                            |                  | Prograi     | m Services      |                 | Services       | •          |
|----------------------------|------------------|-------------|-----------------|-----------------|----------------|------------|
|                            |                  |             | Home Based      | Total           | Management     | •          |
|                            |                  | Health      | Care            | Program         | and            | Total      |
|                            | <u>Homemaker</u> | <u>Aide</u> | <b>Programs</b> | <u>Services</u> | <u>General</u> | Expenses   |
| Salaries and wages         | \$ 199,470       | \$ 90,763   | \$ 80,700       | \$. 370,933     | \$ 173,741     | \$ 544,674 |
| Payroll taxes              | 15,627           | 7,671       | -7,261          | 30,559          | 12,970         | 43,529     |
| Insurance                  | 8,886            | 5,152       | 3,608           | 17,646          |                | 17,646     |
| Dues and memberships       |                  |             |                 | •               | 4,444          | 4,444      |
| Marketing                  |                  |             |                 | -               | 7,340          | 7,340      |
| Employee benefits          |                  | •           |                 | -               | 5,933          | 5,933      |
| Miscellaneous              | 297              | 601         | 113             | 1,011           | 2,428          | 3,439      |
| Office -                   |                  |             |                 | •               | 11,081         | 11,081     |
| Occupancy                  | 400              | 625         | 163             | 1,188           | 16,737         | 17,925     |
| Professional fees          |                  |             |                 | •               | 15,319         | 15,319     |
| Supplies                   | 1,074            | 731         | 473             | 2,278           |                | 2,278      |
| Telephone                  | 1,304            | 815         | 530             | 2.649           | ·              | 2,649      |
| Training                   | 1,046            |             |                 | 1,046           |                | 1,046      |
| Travel                     | 7,632            | 6,716       | 4,055           | 18,403          |                | 18,403     |
| Employer required expenses | • • •            |             | ŕ               | -               | 80             | 80         |
| Postage                    | 982              | 614         | 399             | 1,995           | 1,018          | 3,013      |
| State unemployment taxes   | 2,933            | 1,633       | 453             | 5,019           | .,             | 5,019      |
| Depreciation               |                  |             |                 | •               | 12,698         | 12,698     |
|                            | \$ 239,651       | \$ 115,321  | \$ 97,755       | \$ 452,727      | \$ 263,789     | \$ 716,516 |

### ANDROSCOGGIN VALLEY HOME CARE SERVICES STATEMENTS OF CASH FLOWS For the Years Ended June 30, 2019 and 2018

| Cash Flows From Operating Activities:                     | <u>2019</u> | <u>2018</u> |
|---|-------------|-------------|
| Cash received from clients and third-party reimbursements | \$ 633,881  | \$ 643,350  |
| Cash received from contributors                           | 20,211      | 70,420      |
| Cash received from United Way                             | 372         | 485         |
| Cash received from local governments                      | 27,177      | 16,980      |
| Investment income   | 1,343       | 476         |
| Other receipts  | 8,719       | 10,931      |
| Cash paid to employees                                    | (513,228)   | (569,027)   |
| Cash paid to suppliers                                    | (159,619)   | _ (157,088) |
| Net Cash Provided by Operating Activities                 | 18,856      | 16,527      |
| Cash Flows From Investing Activities:                     |             |             |
| Purchase of equipment                                     | (9,310)     |             |
| Net Cash Used for Investing Activities                    | (9,310)     |             |
| Net Increase in Cash and Cash Equivalents                 | 9,546       | 16,527      |
| Cush and cash equivalents, at beginning of year           | 252,493     | 235,966     |
| Cash and cash equivalents, at end of year                 | \$ 262,039  | \$ 252,493  |

#### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization and Purpose

Androscoggin Valley Home Care Services (the "Organization") was organized as a nonprofit organization and was incorporated on May 12, 1992. The Organization provides health aide and homemaker services to clients of Social Service agencies and to the general public in the City of Berlin, New Hampshire and surrounding areas of Coos County, New Hampshire.

#### **Accounting Policies**

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations except as indicated hereafter. The following is a summary of significant accounting policies.

#### **Basis of Accounting**

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

#### Basis of Presentation

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

<u>Net Assets Without Donor Restrictions</u> – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, certain reserves for building improvements and for providing financial assistance to clients in need.

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

#### Recognition of Contributions and Donor Restrictions

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

are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

#### Cash and Cash Equivalents

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

#### Investments

Investments, if any, consist of certificates of deposit with original maturities of more than 90 days, but less than one year, and are carried at fair value at June 30, 2019 and 2018.

#### Concentrations of Credit Risk

The Organization maintains its cash in various financial institutions located in New Hampshire. At times, these balances exceed federal insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant custodial credit risk on these cash and cash equivalents deposits.

#### **Accounts Receivable**

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

#### Property and Equipment

Property and equipment are stated at cost or estimated fair market value for donated assets. The Organization's policy is to capitalize expenditures for major improvements and to charge to operations currently for expenses, which do not extend the lives of related assets. The provision for depreciation is determined by the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

|                           | <u>Years</u> |
|---------------------------|--------------|
| Building and improvements | 5 - 39       |
| Equipment                 | 3 - 10       |
| Furniture and fixtures    | 5 - 10       |

#### **Accrued Vacation**

Full-time personnel accrue paid vacation at the rate of 10-15 working days per year. Part-time employees earn vacation time on a pro-rata basis.

#### **Functional Allocation of Expenses**

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

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits and employer expenses, insurance, dues and memberships, supplies, telephone services, training, and postage, which are all allocated on the basis of time and effort, as noted previously.

#### **Bad Debts**

The Organization uses the direct write-off method for accounting for bad debts. No amounts were recognized as bad debt expense for the years ended June 30, 2019 and 2018.

#### Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization to report uncertain tax positions for financial reporting purposes. The Organization had no uncertain tax positions as of June 30, 2019 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements. The Organization is subject to unrelated business income taxes (UBI) on its rental income, net of related expenses.

#### Fair Value of Financial Instruments

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

#### Pervasiveness of Estimates

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

#### Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

#### Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

#### NOTE 2—LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing programs and activities as well as the conduct of services undertaken to support those activities to be general expenditures:

The following table reflects the Organization's financial assets as of June 30, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through approval by the Board of Directors.

Financial assets available for general expenditure within one year of the statement of financial position date, comprise the following:

|   | <u> 2019</u> | <u> 2018</u> |
|---|--------------|--------------|
| Cash and equivalents                          | \$ 262,039   | \$ 252,493   |
| Accounts receivable                           | 59,431       | 67,810       |
| Total Financial Assets                        | 321,470      | 320,303      |
| Less:   |              | ·            |
| Board designated reserves                     | (69,233)     | (93,081)     |
| Financial Assets Available to Meet Cash Needs |              |              |
| for General Expenditures Within One Year      | \$ 252,237   | \$ 227,222   |

#### NOTE 3—ECONOMIC DEPENDENCE

The Organization's primary source of revenues are fees and grants received from the State of New Hampshire and Medicare reimbursements of \$501,515 and \$525,190, respectively, for the years ended

June 30, 2019 and 2018. Revenue is recognized as earned under the terms of the contract and is received on a cost reimbursement basis. As of June 30, 2019, funding from the State of New Hampshire has been approved through June 30, 2020. Other support originates as allocations from United Way, charges for services for home community-based care programs and private charges for services, contributions and other income.

#### NOTE 4—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30:

|                             | <u> 2019</u> | <u> 2018</u> |
|-----------------------------|--------------|--------------|
| . Accrued payroll and taxes | \$ 12,383    | \$<br>1,898  |
| Accrued vacation            | 11,970       | <br>5,168    |
| •                           | \$ 24,353    | \$<br>7,066  |

#### NOTE 5-RETIREMENT PLAN

The Organization adopted a defined contribution retirement program (SEP Plan). The Organization contributes up to 2% of employee wages, for employees with at least three years of service, to the plan. Pension plan expenses for 2019 and 2018 were \$5,052 and \$5,933, respectively.

#### NOTE 6-IN-KIND SERVICES

The Organization received \$1,500 and \$2,000 for in-kind services for professional services for the years ended June 30, 2019 and 2018, respectively.

#### NOTE 7—SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 10, 2020, which is the date the financial statements were available to be issued.

### Androscoggin Valley Home Care 795 Main Street, Berlin NH 03570

#### **Board of Directors**

Bernadette Hallgren, RN, Chairperson

Laurie Bryant, RN, Vice Chair

Karen Eichler, RN, Treasurer

Claudette Moynihan, Secretary Retired Social Worker

Margaret McCLellan Retired Executive Director

Cindy Morin Community Member

Candice Santy Social Worker

Louise Valliere, RN, BS

#### **RESUME**

| Education<br>1995-2001       | College for Lifelong Learning – University System of NH Bachelor of Science Degree – Health Education (Self-Design) Graduated Summa Cum Laude  |
|------------------------------|--|
| 1984-1985                    | New Hampshire Technical InstituteConcord, NH Completed the Transition Associate Degree Nursing Program Graduated with Honors   |
| 1980-1981                    | New Hampshire Vocational Technical CollegeBerlin, NH Completed the Practical Nursing Program Graduated with High Honors  |
| 9/76-9/77                    | University of New HampshireDurham, NH Completed Freshman year of the general education in O.T. obtained Honors and above status  |
| 9/72-6/76                    | Berlin Junior/Senior High SchoolBerlin, NH College Preparatory Curriculum Graduated with Honors  |
| License                      | NH Registered Nurse since 7/85   |
| Employment<br>7/19- Present  | Androscoggin Valley Home Care Services Berlin, NH RN Nurse Supervisor  |
| 8/13-12/19                   | Coos County Family Health Services - Gorham, NH location<br>Triage Nurse   |
| 4/87-8/13                    | Androscoggin Valley HospitalBerlin, NH ICU Staff RN for 5 years OBS Staff RN for 8 years Home Health & Hospice Staff RN for 12 years, including per diem   |
| 9/03-6/06                    | School Administrative Unit #20 Gorham, NH Middle/High School Nurse (remained per diem at AVH)  |
| 8/85-2/87                    | Medical Personnel PoolManchester, NH Float RN, including private duty, nursing home and hospital relief  |
| 9/81-8/85                    | Catholic Medical CenterManchester, NH Medical-Surgical LPN/Graduate Nurse/RN   |
| Activities & Accomplishments | Current C.P.R. certification. Previous Neonatal & ACLS certification<br>Activities enjoyed include kayaking, gardening, snow-shoeing, sewing and baking.<br>Church and Community Volunteering include: "Supporting a Survivors' Journey"<br>committee member; Mother Marie Rivier Association; Holy Family Church custodial<br>and seamstress work |

#### TARA MACKILLOP, MS, SHRM-CP '

#### PROFESSIONAL SUMMARY

Professional with over 25 years of experience in Human Services. Extensive experience with at-risk populations. Excel at coaching others and leading teams. Excellent organizational skills and attention to detail. Adjunct Faculty Instructor for Graduate and Undergraduate classes at Springfield College. Recipient of multiple awards for outstanding leadership, performance and professionalism.

Team Orientated

Time Management

Microsoft Office Suite

Project Development

HR/Coaching/Mentoring

Networking

Education /Training/Development

Organizational Skills

Regulatory Compliance

#### PROFESSIONAL EXPERIENCE

#### Androscoggin Valley Home Care Services

Executive Director

(Aug 2018- Present)

- Oversee staff and day-to-day operations of Home Health Agency (Office Personnel, RN's, LNA's, and Homemakers)
- Stay current and ensure compliance with State and Federal regulations for Home Care Programs
- Development and execution of new opportunities
- Implement policy and evaluation of agency programs
- Active role in the development and expansion of local and state health services
- · Represent agency to governmental agencies, professional organizations, community groups, etc.
- Perform all HR functions for the agency

#### Springfield College

(January 2016- present)

Adjunct Faculty

 Teach both graduate and under graduate courses in Organizational Leadership/Human Services on 1-2 weekend days a month

#### Human Resources Consulting Inc. (HRCI) Military Contracting Company

(May 2013 - June 2018)

Human Resources Generalist/Trainer

- Develop Training Curriculum and conduct training for employees
- Manage HRIS System to include employee records/training
- Provide guidance to employees in regards to onboarding/the new hire process/ leave/benefits
- Conduct Quality reviews of correspondence, documents, policies and processes
- Support HR initiatives to include: E-Verify, compilation of Company Government and Federal Reports, and employee record management. Assist with Workmen's Comp and Benefits for employees

#### Northeastern Family Institute (NFI North)

(1993 - 2013)

Regional Director Northern Region of NH

(July 2003 to May 2013)

- Provided oversight of multiple treatment programs to include alternative schools, residential, in-home, shelter care and foster care services catering to the needs of a trisk youth and families
- Applied regulatory compliance standards for schools and treatment programs
- Staff Management for 75 employees
- Responsible for development and delivery of 5 million dollar budget covering all facilities
- Designed and implemented process improvement policies and procedures for region.
- Select Member of state-wide team directed to improve services for youth and families in the state of New Hampshire

#### Program Director North Country Shelter/Northern NH Youth Services

(May 1998 - July 2003)

- Responsible for all clinical and programmatic operations including intake, discharge, counseling, IEP's and Treatment Plans
- Conducted fiscal management activities and performed HR functions to include hiring, firing, and supervision
- Coordinated and delivered staff training
- Ensure community service opportunities were developed for students

#### Assistant Program Director North Country Shelter

(Sept. 1996 - May 1998)

- · Coordinate and implement all staff scheduling, participate in hiring/firing, provided employee management
- · Provided individual and group counseling to support clients
- Fiscal responsibilities included balancing of petty cash, check book reconciliation and entire payroll

#### Family Service Worker North Country Shelter

(Oct. 1993 -Sept.1996)

- Provided Case management and support services to at risk youth and their families
- Consult with probation officers/social workers regarding case plans and write court reports
- Complete in-home assessment of the families, provide mediation and family meetings
- Co-facilitate monthly parent support group

Positive Progression Group Home Golden State Group Homes Butte County Probation Department and Juvenile Hall (October 1991 - October 1993) (Mar 1991 - Oct 1991) (Aug 1989 - Mar 1991)

#### **EDUCATION**

Master of Science in Human Services, Concentration in Organizational Management and Leadership Springfield College, December 2012

Bachelor of Science in Social Work California State University, Chico May 1990

#### OTHER RELEVANT EXPERIENCE

SHRM-CP Certification
NH Practice Model Implementation (Youth and Family Engagement)
Leadership North Country 2006

#### TRAINER

Behavior Modification, Crisis Prevention and Intervention, Professional Boundaries, EEO & Ethics, Risk Management, Supervisory and Leadership Skills

### Barbara Patry

#### Objective

To secure a challenging and responsible position that will allow me to utilize my accounting experience and supervisory skills.

#### **Summary or Qualifications**

Nearly 20 years of experience as a professional manager.

Vast knowledge of Microsoft Excel & Word.

Work on and proficient with ADP Dealer Service system and ADP Inc. payroll system.

Work on and proficient with DealerTrack service system.

Work on and proficient with Quickbook system.

Function well both independently and as a team player; calm under pressure.

Goal-oriented individual with strong leadership capabilities.

Organized and efficient; productive in fast-paced, high pressure atmosphere.

Self-motivated; able to set effective priorities and meet impractical deadlines.

#### **Experience**

#### FINANCE DIRECTOR | A. V. HOME CARE SERVICES | DECEMBER 2017-PRESENT

**Provide professional finance management service for A. V. Home Care Services.** Manage finances and bookkeeping for company.

### EXECUTIVE ASSISTANT | NORDIC CONSTRUCTION SERVICES | MARCH 2017-DECEMBER 2017

*Provide professional management service for Construction Company.* Manage all finances and bookkeeping for company. Responsible for all daily accounting and cash reconciliations. Perform all aspects of HR to include payroll processing. Responsible for providing owner with a daily operating cash report.

#### OFFICE MANAGER | AUTONORTH PREOWNED SUPERSTORE | JULY 2011-MARCH 2017

Provide professional management service for entire auto dealership. Manage all finances and bookkeeping for company as well as supervise office personnel. Responsible for execution of aspects of accounting to include AR/AP, cash reconciliations, processing of deals and sales commissions. Perform all facets of HR to include payroll processing, associated tax preparation and submission and benefit management. Responsible for creation and calculation of daily operating cost reports and preparation of monthly financial statements.

#### DEPARTMENT SUPERVISOR | DSD MANAGEMENT INC | MARCH 1988-JULY 2017

- □ Provide professional management service for entire Berlin City Dealership auto group. Manage mortgages for complete auto group, record dividend payments monthly from all associated companies to parent company. Responsible for allocating a portion of company-wide expenses incurred, i.e. data processing expenses, legal expenses, etc., to individual locations. Oversee advertising department and IT department both of which provide service for entire company.
- □ Office Accounting -Responsible for all aspects of accounting in fast paced office environment. Duties include, but not limited to daily bank reconciliations, daily online ACH transfers & wire transfers, accounts payable duties including shopping prices, purchasing and payment to all vendors, accounts receivable, Coop advertising reimbursements, demo logs, general journal entries, maintenance of DOC, and creation of white books.
- □ **Payroll** -Accountable for all phases of the payroll process. Duties include inputting weekly payroll, performing all aspects of Human Resource from maintaining insurances, time cards and employee personnel files to generating entire auto group's 401k weekly file transfer.
- ☐ Warranty Processing -First Extended Service Contract warranty maintenance. These duties include submission of final document to service department vendor, processing of service contract cancellations when notified by appropriate party, and input of all authorized claims associated with the service contract.

#### COORDINATOR | NORTH COUNTRY WEEKLY | 1987-1988

Responsible for calculating prices of ads for various sizes & rates.

Coordinated creation of ads with actual layout in the newspaper in a timely manner.

Responsible for servicing customers by telephone or on site.

#### CREW CHIEF | MCDONALD'S RESTAURANT | 1982-1987

Trained and supervised new employees. Ran shifts-interacted with employees and guests.

#### **BOOKKEEPER | WILFRED'S RESTAURANT | 1987**

Accountable for all aspects of record keeping including, but not limited to; payroll calculation, tax payments, checking account reconciliations, placing supply orders, AP and AR.

#### RIDE OPERATOR | STORYLAND | 1980-1981

#### **Education**

US ARMY RESERVE 1986-1988, PFC, MILITARY POLICE

NHCTC, BERLIN NH 1985-1986, INTENDED MAJOR MID-MANAGEMENT

UNIVERSITY OF VERMONT, BURLINGTON VT 1983-1984 INTENDED MAJOR PHYSICAL THERAPY

BERLIN HIGH SCHOOL, BERLIN NH 1983 GRADUATE

#### References

DONALD NOYES, OWNER DON NOYES CHEVROLET, COLEBROOK NH (603)723-6284

DANIEL DAGESSE, PRESIDENT DCD AUTOMOTIVE HOLDINGS (561)504-1127

ERNIE BLAIS, OWNER CARFLYER LLC, BERLIN NH (603)723-9658

#### Lisa E. Farnum

#### **Professional Objective:**

I have many years in the leadership field, ranging from retail to banking. Hardworking and dedicated to a team environment. My passion is to be flexible and organized so as to enhance productivity. Successful track record in motivating others to contribute to the team in a productive professional manner. Excellent customer service skills and extensive knowledge of office procedures.

#### Highlight of Qualifications:

My years of working with the public and supervising and scheduling people has accelerated my ability to communicate with all types of people. I am passionate about treating everyone as I would like to be treated. Patience and compassion promote effective working relationships.

Superb customer service skills in financial services and the ability to troubleshoot customer concerns. Efficient in opening, closing, and maintaining customer bank accounts. Confident in decision making when underwriting and funding consumer and mortgage loans.

Outstanding skill in dealing with vehicle titling and troubleshooting. Processing of warranty contracts, cancelation and claims. Time management skills in driver dispatch, maintaining time logs and coordinating work activities.

Dependable and trustworthiness to perform delegated opening and closing procedures in a retail capacity as well as Financial Services. Have always been involved in safety procedures. Have been head of the safety committees performing inspections, enforcing policies, reporting and filing with OSHA.

Excellent filing skills exercised while maintaining and ensuring confidentiality of important files. Extensive knowledge of office equipment Understanding and accurately completing deposits, daily cash management and balancing. Effective reporting of Weekly/Monthly/ Yearly budgets and payroll processing.

| ClientServices Coordinator AV Home Care Services |                                | Berlin NH    |  |
|--|--------------------------------|--------------|--|
| Office Manager                                   | Josselyn's Getaway Cabins      | Jefferson NH |  |
| Assistant Office Manager                         | Autonorth Pre-Owned Superstore | Gorham NH    |  |
| Assistant Branch Manager                         | Northway Bank                  | Berlin NH    |  |
| Assistant Branch Manager                         | Woodlands Credit Union         | Gorham NH    |  |
| Assistant Store Manager                          | Butson's Supermarket           | Gorham NH    |  |

Intensive 60-hour professional development course focusing on soft skills and critical thinking skills. Included coursework in communication, conflict resolution, problem solving, team building and customer service; as well as assessments of critical thinking skills in Applied Mathematics, reading for Information, and Locating Information.

Level: Silver

Issue Date: Jan. 31st-2..O.16.

Certificate # R4O3188HWF2 6

The National Career Readiness Certificate is a portable, evidence-based credential that certifies essential skills needed for workplace success. This credential is registered with ACT in the national Career Readiness Certificate database and may be verified at

htt p://www.act.a rg/certificate/verify.htm I

Cornell University:

Vocational School Certificates in Retail and Management

1

#### **KEY ADMINISTRATIVE PERSONNEL**

### NH Department of Health and Human Services Bureau of Elderly & Adult Services

| Agency Name:             | ANDROSCOGGIN VALEY HOME CARE SERVICES                            |
|--------------------------|--|
|                          | In Home Care, In Home Health Aide Level of Care, In Home Nursing |
| Name of Program/Service: | Level of Care  |

| ET/RERIOD : 07/01/19/-06/30/2020          |  |                                 |                                  |
|---|--|---------------------------------|----------------------------------|
| Name & Title Key Administrative Personnel | Annual Salary of<br>Key<br>Administrative! | Percentage of<br>Salary Paid by | Total Salary,<br>Amount Paid by, |
| Tara MacKillop, Executive Director        | \$62,732                                   | 10.00%                          | \$6,273,18                       |
| Lisa Farnum, Client Services Coordinator  | \$32,175                                   | 60.00%                          | \$19,305.00)                     |
| Barbara Patry, Finance Director           | \$51,500                                   | . 15.00%                        | \$7,724.96                       |
| Lucie Demers, Nurse Supervisor            | \$21,632                                   | 60.00%                          | \$12!979:20                      |
|   | \$0  | 0.00%                           | \$0.00                           |
|   | S0   | 0.00%                           | \$0,00                           |
|   | \$0  | 0.00%                           | \$0.001                          |
|   | \$0  | 0.00%                           | 150,00                           |
|   | . \$0                                      | 0.00%                           | 180 001                          |
|   | \$0  | 0.00%                           | \$0.00                           |
|   | \$0  | 0.00%                           | \$0.00                           |
| 70741 041 1710                            | \$0  | 0.00%                           | \$0.00                           |
| TOTAL SALARIES (Annual)                   | \$168,039                                  |                                 | \$46,282,34                      |

Key Administrative Personnel are top-level agency leadership (Executive Director, CEO, CFO, etc.). These personnel MUST be listed, <u>even if no salary is paid from the contract.</u> 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 In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Area Homecare & Family Services, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 1320 Woodbury Ave. Portsmouth, NH 03801.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16)), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1 Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read:
   June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$8,731,494.34.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - 3. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as Indicated in Exhibit B-1 Rate Sheet-Amendment #3,
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials

Date 5/20/20



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

6-2-2020

Name: Deborah D: Scheetz

Title: Director

Area Homecare & Family Services, Inc

1/2 20, 2020 Date/

Vame: Denjumin



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 |                 | Catherine Pinos  |
|----------|-----------------|--|
| Date     | Name:<br>Title: | Catherine Pinos, Attorney  |
|          |                 | pproved by the Governor and Executive Council of (date of meeting) |
| ,        | OFFICE          | OF THE SECRETARY OF STATE  |
| Date     | Name:<br>Title: | <u> </u>   |



#### **Exhibt A Amendment #3**

#### **Scope of Services**

#### 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Rockingham County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

#### 2. Scope of Work

- 2.1. The Contractor shall provide In Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to Individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

Area Homecare Family Services, Inc.

Exhibit A Amendment #3

Date <u>5/20/2</u>0

Contractor Initials

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#### **Exhibt A Amendment #3**

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall administer services as follows:
  - 2.2.1. Access to Services
    - 2.2.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.2.2, below.
    - 2.2.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.2.2. Client Request and Application for Services
    - 2.2.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
      - 2.2.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.2.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
  - 2.2.3. Client Eligibility Requirements for Services
    - 2.2.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.

Area Homecare Family Services, Inc.

Exhibit A Amendment #3

Date 5/20/

Contractor Initials

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#### **Exhibt A Amendment #3**

- 2.2.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.2.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
- 2.2.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3. above.
- 2.2.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3. above.
- 2.2.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Alde Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.

#### 2.2.4. Client Assessments and Service Plans

- 2.2.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.2.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.2.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.2.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due to mental health, or developmental issues or criminal histories receive services.

2.2.5. Person Centered Provision of Services

Area Homecare Family Services, Inc.

Exhibit A Amendment #3

Contractor Initials Date 5/20/20



#### **Exhibt A Amendment #3**

- 2.2.5.1 The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.2.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.2.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.2.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.2.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.2.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.2.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.2.5.1.7. Individual's rights are affirmed and protected.
  - 2.2.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.2.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

#### 2.2.6. Client Fees and Donations

- 2.2.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.2.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.2.7 Adult Protection Services.
  - 2.2.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.
  - 2.2.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
  - 2.2.6.1.4. Must not to bill or invoice clients and/or their families.

Area Homecare Family Services, Inc.

Exhibit A Amendment #3

Contractor Initials

Date 2/20/20

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#### Exhibt A Amendment #3

- 2.2.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.2.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.2.6.2.1. May charge fees to individuals, (except as stated in Section 2.2.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.2.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.2.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.2.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.2.7. Adult Protection Services

- 2.2.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.2.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.2.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.2.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.
- 2.2.8. Referring Clients to Other Services
  - 2.2.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

2.2.9. Client Wait Lists

Area Homecare Family Services, Inc.

Exhibit A Amendment #3

Date 5/20/20

Contractor Initials

2-A03 Page 5 of 10



#### **Exhibt A Amendment #3**

- 2.2.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- 2.2.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.2.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.2.9.3.1. The individual's full name and date of birth.
  - 2.2.9.3.2. The name of the service being requested.
  - 2.2.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
  - 2.2.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
  - 2.2.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
  - 2.2.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.2.9.4, below.
  - 2.2.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.2.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.2.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.2.9.4.2. Declining mental or physical health of the caregiver.
  - 2.2.9.4.3. Declining mental or physical health of the individual.
  - 2.2.9.4.4. Individual has no respite services while living with a caregiver.
  - 2.2.9.4.5. Length of time on the wait list.
  - 2.2.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual

Area Homecare Family Services, Inc

Exhibit A Amendment #3

Contractor Initials (1)



#### **Exhibt A Amendment #3**

served first shall be the one with the earliest application date.

- 2.2.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.2.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.2.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.2.10. E-Studio Electronic Information System
  - 2.2.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
  - 2.2.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
  - 2.2.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.2.11. Criminal Background Check and BEAS State Registry Checks
  - 2.2.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
  - 2.2.12. Grievance and Appeals Process
    - 2.2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:
      - 2.2.12.1.1. The client's name.
      - 2.2.12.1.2. The type of service received by the client.
      - 2.2.12.1.3. The date of written complaint or concern of the client.

Area Homecare Family Services, Inc.

Exhibit A Amendment #3

Contractor Initials

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#### **Exhibt A Amendment #3**

- 2.2.12.1.4. The nature/subject of the complaint or concern of the client.
- 2.2.12.1.5. The staff position in the agency who addresses complaints and concerns.
- 2.2.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
- 2.2.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2.2.13. Client Feedback

- 2.2.13.1 The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.3. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.4. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.5. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.6. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.7. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.7.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.7.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.7.3. A description of time frames necessary for obtaining staff replacements.
  - 2.7.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
  - 2.7.5. A description of the method for training new staff members performing duties under this Agreement.

Area Homecare Family Services, Inc.

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Contractor Initials

Date 5/20/2

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#### **Exhibt A Amendment #3**

#### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.2.6, above.
  - -3.1.4. Actual Units served, by program service provided, by funding source.
    - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
    - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
    - 3.1.7. Unmet need/waiting list.
    - 3.1.8. Lengths of time clients are on a waiting list.
    - 3.1.9 The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
    - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
    - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2.1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site:
  - 3.2.2. The Contractor shall include in the written notification the following:
    - 3.2.2.1. The reasons for the inability to deliver services.
    - 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.

Area Homecare Family Services, Inc.

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Contractor Initials

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#### Exhibt A Amendment #3

- 3.2.2.3. An explanation of how service recipients and the community shall be notified.
- 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

#### 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Contractor Initials Date 5 hoho

#### Exhibit 8-1 amendment #3 Rate Sheet

#### Adult In-Home Care Area Homecare & Family Services, Inc

|                             | 1/1/2017 through 06/ | /30/2017 Service U  | nits ,           |   |
|-----------------------------|----------------------|---|------------------|---|
| Adult In-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rato per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 75,836  | \$9.58           | \$ 726,508.88   |
| Title IIIB In Home Services | 1/2 Hour             | 3,412   | \$9.58           | \$ 32,686.96  |
| Title IIIB Home Health Aide | 1/2 Hour             | 0   | \$12.50          | s -   |
| Title IIIB Nursing          | 1/2 Hour             | . 0   | \$24.50          | \$  |

|                             | 7/1/2017 through 06/ | /30/2018 Service U  | nits             |   |
|-----------------------------|----------------------|---|------------------|---|
| Adult In-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 151,671   | \$10.06          | \$ 1,525,810.26   |
| Title IIIB In Home Services | 1/2 Hour             | 6,824   | \$10.06          | \$ 68,649.44  |
| Title IIIB Home Health Aide | 1/2 Hour             | 0   | \$13.13          | \$  |
| Title III8 Nursing          | 1/2 Hour             | 0   | \$25.73          | \$  |

|                             | 7/1/2018 through 06/ | /30/2019 Service U                                  | nits             |  |
|-----------------------------|----------------------|---|------------------|--|
|                             |                      | Total # of Units of<br>Service<br>anticipated to be |                  | Total Amount of<br>Funding boing<br>Requested for each |
| Adult In-Home Care          | Unit Type            | delivered.  | Rate per Service | Service  |
| Title XX In Home Services   | 1/2 Hour             | 151,671   | \$10.06          | \$ 1,525,810.28  |
| Title IIIB In Home Services | 1/2 Hour             | 6,824   | \$10.06          | \$ 68,649.44   |
| Title IIIB Home Health Alde | 1/2 Hour             | 0   | \$13.13          | \$   |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$ -   |

|                             | 7/1/2019 through 06 | /30/2020 Service U  | nits             |   |
|-----------------------------|---------------------|---|------------------|---|
| Adult In-Home Care          | Unit Typo           | Total # of Units of<br>Service<br>anticipated to be<br>dollvored. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 127,151   | \$12.00          | \$ 1,525,810.26   |
| Title IIIB In Home Services | 1/2 Hour            | 5,721   | \$12.00          | \$ 68,649.44  |
| Title IIIB Home Health Aide | 1/2 Hour            | 0   | \$16.00          | \$ -  |
| Title IIIB Nursing          | 1/2 Hour            | 0   | \$25.73          | \$ -  |

| C                           | 7/01/2020 through 0 | 6/30/2021 Service I   | Units            |   |
|-----------------------------|---------------------|---|------------------|---|
| Adult In-Home Care          | Unit Typo           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rato per Service | Total Amount of<br>Funding boing<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 127,151   | \$12.00          | \$ 1,525,810.26   |
| Title IIIB In Home Services | 1/2 Hour            | 5,721   | \$12.00          | \$ 68,649.44  |
| Title IIIB Home Health Aide | 1/2 Hour            | 0   | \$16.00          | \$ .  |
| Title IIIB Nursing          | 1/2 Hour            | 0   | \$25.73          | \$  |

| O                           | 7/01/2021 through 0 | 6/30/2022 Service l   | Jnits            | ,   |
|-----------------------------|---------------------|---|------------------|---|
| Adult in-Home Care          | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rato per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 127,151   | \$12.00          | \$ 1,525,810.26   |
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| Title IIIB Nursing          | 1/2 Hour            | · 0   | \$25.73          | \$ -  |

Area Homecare Family Services, Inc.

Exhibit 8-1 Amendment #3

Contractor Initials: Date: 5/20/20

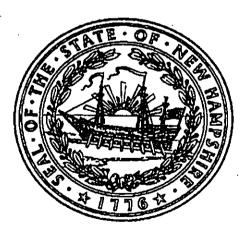
## State of New Hampshire Department of State

#### **CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that AREA HOMECARE FAMILY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 27, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 61207

Certificate Number: 0004918131



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 20th day of May A.D. 2020.

William M. Gardner Secretary of State

#### **CERTIFICATE OF AUTHORITY**

| Name of the elected Officer of the Corporation/LLO cannot be contract signatory)  |
|---|
| 1. I am a duly elected Clerk/Secretary/Officer of Area HomeCare + Family Services, Toc., (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 <u>May 19</u> , 20 <u>30</u> , at which a quorum of the Directors/shareholders were present and voting. (Date)   |
| VOTED: That Benjumin Woodhouse, Chair - BOD (may list more than one person) (Name and Title of Contract Signatory)  |
| is duly authorized on behalf of Ana Home Care & Fem. Sow 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: 05/80/2020  Signature of Blected Officer  Name: Karen Kinnaly  Title: Secretary |



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/D0/YYYY) 04/23/2020

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(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in fleu of such endorsement(s). CONTACT Donna Croteau, AAI, President PRODUCER FAX (A/C, No): (603) 297-6616 PHONE (603) 283-1834 Masiello Insurance Agency, Inc. (A/C, No, Ext): E-MAIL ADDRESS: donna.croteau@optisure.com An Optisure Risk Partner INSURER(S) AFFORDING COVERAGE 69A Island Street, Sulte 1 MAIC 6 22292 NH 03431 Hanover Insurance Company Keene INSURER A : Wesco Insurance Co MAURED NEURER 8 : Area HomoCare & Family Services, Inc. MALIBER C The Baltard Building INSURER D 1320 Woodbury Avenue INSURER E NH 03801 **Portsmouth REVISION NUMBER:** State of NH DHHS **CERTIFICATE NUMBER:** COVERAGES THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. INBD WYD POLICY EFF POLICY TYPE OF INSURANCE POLICY NUMBER 1,000,000 COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE 100,000 CLAIMS-MADE X OCCUR PREMISES (Ea occurrence) 5,000 MED EXP (Any one person 1 000 000 ZHV926516408 08/09/2019 08/09/2020 PERSONAL & ADV INJURY 3,000,000 GENERAL AGGREGATE GEN'L AGGREGATE LIMIT APPLIES PER: Included PRO PRODUCTS - COMP/OP AGG POLICY OTHER: COMBINED SINGLE UMI 1 000 000 AUTOMOBILE LIABILITY **BODILY INJURY (Per person** ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED ABV926528108 08/09/2019 08/09/2020 BODILY INJURY (Per accident) PROPERTY DAMAGE (Per pockdent) 1.000.000 UMBRELLA LIAB EACH OCCURRENCE OCCUR 1,000,000 UHV926567808 08/09/2019 08/09/2020 EXCESS LIAB AGGREGATE DED X RETENTION S X PER STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? 500,000 E.L. EACH ACCIDENT 05/01/2020 05/01/2021 В WWC3467279 500 000 ry in NH) E.L. DISEASE - EA EMPLOYEE f yes, describe under DESCRIPTION OF OPERATIONS below 500,000 E.L. DISEASE - POLICY LIMIT Each Occurrence 1.000.000 Professional Liability ZHV926516408 08/09/2019 08/09/2020 Aggregate 3,000,000 Occurrence Form DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire DHHS Bureau of Elderly & Adult Services 129 Pleasant Street AUTHORIZED REPRESENTATIVE Concord NH 03301-3857 Norma Croteau

Area HomeCare & Family Services, Inc.

# Mission Statement Bylaws - Article III Section 3.1 Powers and Purposes

The purpose of the corporation shall be to;

Our mission is to provide non-medical in-home care services to low-income elderly and adults with disabilities or chronic illnesses, so they may remain in their homes for as long as possible. AREA HOMEÇARE & FAMILY SERVICES, INC.

FINANCIAL STATEMENTS AND OTHER INFORMATION

Year Ended June 30, 2019 with Summarized Financial Information for the Year Ended June 30, 2018

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## Sanders & Karcher Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors Area HomeCare & Family Services, Inc. Portsmouth, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of Area HomeCare & Family Services, Inc. (a nonprofit organization) as of June 30, 2019 which comprise the statement of financial position and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Area Homecare & Family Services. Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors

Area HomeCare & Family Services, Inc.

Page 2

## Report on Summarized Comparative Information

We have previously audited Area Homecare & Family Services, Inc.'s financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Matters

#### Other information

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

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 15, 2019, on our consideration of Area HomeCare & Family Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Area HomeCare & Family Services, Inc.'s internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering whether Area HomeCare & Family Services, Inc.'s internal control over financial reporting and compliance.

Sanders & Karcher Portsmouth, New Hampshire October 15, 2019

## AREA HOMECARE & FAMILY SERVICES, INC. STATEMENT OF FINANCIAL POSITION June 30,

| •   |    |                            |     | 2019          |    |                  |    | 2018             |
|---|----|----------------------------|-----|---------------|----|------------------|----|------------------|
|   |    | thout Donor<br>estrictions |     | th Donor      |    |                  |    | m - + - 1        |
| ASSETS  |    | estrictions                | Kes | trictions     | _  | Total            | _  | Total            |
| CURRENT ASSETS                                      |    |                            |     |               |    |                  |    |                  |
| Cash and cash equivalents                           | \$ | 644,234                    | \$  | 2,631         | \$ | 646,865          | Ś  | 580,594          |
| Accounts receivable, net of allowance of \$1,000    | Y  | 123,440                    | Y   | 2,031         | ۲  | 040,003          | Ş  | 300,394          |
| for both years                                      |    | 145,648                    |     | _             |    | 145,648          |    | 159,830          |
| Unconditional promises to give                      |    | -                          |     | 23,592        |    | 23,592           |    | 21,593           |
| Investments at fair value                           |    | 666,158                    |     |               |    | 666,158          |    | 621,676          |
| Prepaid expenses                                    |    | 1,005                      |     | -             |    | 1,005            |    | 1,005            |
|   |    |                            |     | <del></del>   |    |                  |    | 1,005            |
| Total current assets                                |    | 1,457,045                  |     | 26,223        |    | 1,483,268        |    | 1,384,698        |
| PROPERTY & EQUIPMENT, net of accumulated            |    |                            |     |               |    |                  |    | ,                |
| depreciation of \$200,411 & \$259,747, respectively | У  | 224,880                    |     |               |    | 224,880          |    | 235,088          |
| TOTAL ASSETS  | \$ | 1,681,925                  | \$  | 26,223        | \$ | 1,708,148        | \$ | 1,619,786        |
| •   |    |                            |     | •             |    |                  |    |                  |
|   |    |                            |     |               |    | •                | •  |                  |
| LIABILITIES AND NET ASSETS                          |    |                            |     |               |    |                  |    |                  |
| CURRENT LIABILITIES                                 |    |                            |     |               |    |                  |    |                  |
| Accounts payable                                    | \$ | 5,016                      | \$  | _             | \$ | 5,016            | \$ | 1,540            |
| Accrued expenses                                    |    | 66,003                     |     |               | •  | 66,003           |    | 67,965           |
| Total current liabilities                           |    | 71,019                     |     | _             |    | 71,019           |    | 69,505           |
| NET ASSETS  |    |                            |     |               |    |                  |    |                  |
| Without donor restrictions                          |    |                            |     |               |    |                  |    |                  |
| Board designated                                    |    | 425,000                    |     |               |    | 425,000          |    | 425,000          |
| Undesignated  |    | 1,185,906                  |     | _             |    | 1,185,906        |    | 1,099,318        |
| With donor restrictions                             |    | 1,105,500                  |     | 26,223        |    | 26,223           |    | 25,963           |
| with donor restrictions                             |    |                            |     | 20,223        |    |                  |    | 25, 363          |
| Total net assets                                    |    | 1,610,906                  |     | 26,223        |    | <u>1,637,129</u> |    | 1,550,281        |
| TOTAL LIADILITIES AND NEW ACCESS                    | ٠  | 1 (01 005                  | ć   | 26 222        | ^  | 3 700 140        | ^  | 1 610 706        |
| TOTAL LIABILITIES AND NET ASSETS                    | \$ | <u>1,681,925</u>           | \$  | <u>26,223</u> | \$ | <u>1,708,148</u> | Ş  | <u>1,619,786</u> |

## AREA HOMECARE & FAMILY SERVICES, INC. STATEMENT OF ACTIVITIES Years Ended June 30,

|  | 2019 |                                  |   |    |                |    | 2018                |
|--|------|----------------------------------|---|----|----------------|----|---------------------|
|  |      | thout Donor                      | With Donor                              |    |                |    | ,                   |
|  | Re   | strictions                       | Restrictions                            | _  | Total,         |    | Total               |
| PUBLIC SUPPORT AND REVENUES  | •    |                                  |   | ٠  |                |    |                     |
| PUBLIC SUPPORT   |      |                                  |   |    | •              | •  |                     |
| Government contracts and grants  | \$   | 35,829                           | \$ 1,476,207                            | \$ | 1,512,036      | \$ | 1,546,789           |
| Local municipalities   |      | · _                              | 41,368                                  |    | 41,368         |    | 37,368              |
| Contributions  |      |                                  | 1,999                                   |    | 1,999          |    | 8,074               |
| Total public support   |      | 35,829                           | 1,519,574                               |    | 1,555,403      |    | 1,592,231           |
| REVENUES   |      |                                  |   |    |                |    |                     |
| Private services   |      | 16,766                           | -                                       |    | 16,766         |    | 17,552              |
| Investment return  |      | 46,022                           | <u></u>                                 |    | 46,022         |    | 38,810              |
| Total revenues   |      | 62,788                           |   |    | 62,788         |    | <u>56,362</u>       |
| Public support and revenues  |      | 98,617                           | 1,519,574                               |    | 1,618,191      |    | 1,648,593           |
| NET ASSETS RELEASED FROM RESTRICTIONS Satisfaction of usage restrictions Satisfaction of time restrictions Total public support, revenues and restrictions | 5    | 1,493,351<br>25,963<br>1,617,931 | (1,493,351)<br>( <u>25,963</u> )<br>260 |    | -<br>1,618,191 |    | -<br>-<br>1,648,593 |
| released   |      | •                                |   |    |                |    |                     |
| EXPENSES   |      |                                  |   |    |                |    |                     |
| Program services   |      | 1,343,015                        | -                                       |    | 1,343,015      |    | 1,309,609           |
| Management and general   |      | 188,328                          |   |    | 188,328        |    | 179,395             |
| Total expenses   |      | 1,531,343                        |   |    | 1,531,343      |    | 1,489,004           |
| CHANGE IN NET ASSETS   |      | 86,588                           | . 260                                   |    | 86,848         |    | 159,589             |
| NET ASSETS, Beginning of year  |      | 1,524,318                        | 25,963                                  |    | 1,550,281      |    | 1,390,692           |
| NET ASSETS, End of year  | \$   | <u>1,610,906</u>                 | \$ <u>26,223</u>                        | \$ | 1,637,129      | \$ | 1,550,281           |

AREA HOMECARE & FAMILY SERVICES, INC. STATEMENT OF FUNCTIONAL EXPENSES Years Ended June 30,

|                         | •              | •       |    | 2019           |                        |    | 2018             |
|-------------------------|----------------|---------|----|----------------|------------------------|----|------------------|
|                         | In-Hor         | ne Care | Ма | nagement       |                        |    |                  |
|                         | a              | nd      |    | and            |                        |    |                  |
|                         | Homen          | akers   |    | General        | <br>Total              | _  | Total            |
| Salaries and wages      | \$ 99          | 8,842   | \$ | 121,552        | \$<br>1,120,394        | \$ | 1,104,558        |
| Payroll taxes           | 7              | 6,734   |    | 8,874          | 85,608 <               |    | 84,083           |
| Employee benefits       | 6              | 4,789   |    | `17,938        | 82,727                 |    | 89,095           |
| Travel                  | 4              | 5,451   |    | 2,021          | 47,472                 | •  | 42,848           |
| Payroll service fees    |                | 5,808   |    | 441            | 6,249                  |    | 6,250            |
| Consulting              |                | 1,164   |    | 291            | 1,455                  |    | 3,255            |
| Insurance               | . 5            | 3,219   |    | 13,305         | 66,524                 | -  | 54,362           |
| Maintenance             | 1              | .4,527  |    | 3,632          | 18,159                 |    | 17,070           |
| Bank service charges    |                | 20      |    | 274            | 294                    |    | 152              |
| Conference and meetings |                | 8,669   |    | 1,005          | 9,674                  |    | 7,328            |
| Dues and subscriptions  |                | _       |    | <u> </u>       | · -                    |    | 642              |
| Licenses                |                | 200     |    | 177            | 377                    |    | 355              |
| Community assistance    |                | 495     |    | 4,001          | 4,496                  |    | 2,707            |
| Miscellaneous           |                | 2,638   |    | 94             | 2,732                  |    | 4,010            |
| Office                  | 2              | 20,930  |    | 4,005          | 24,935                 |    | 17,814           |
| Accounting fees         | 1              | 12,801  |    | 3,200          | 16,001                 |    | 12,186           |
| Telephone               |                | 5,626   |    | 1,813          | 7,439                  |    | 6,840            |
| Uniforms                |                | 734     | •  | -              | 734                    |    | 888              |
| Utilities               |                | 5,200   |    | 1,300          | 6,500                  |    | 6,359            |
| Advertising             |                | 3,158   |    | 183            | 3,341                  |    | 402              |
| Printing                |                | 1,536   |    | 384            | 1,920                  |    | 1,727            |
| Supplies                | •              | 2,862   |    | 701            | 3,563                  |    | 2,727            |
| Postage                 |                | 5,178   |    | 1,096          | 6,274                  |    | 6,177            |
| Depreciation            |                | 8,168   |    | 2,041          | 10,209                 |    | 10,209           |
| Bad debt                |                | 4,266   |    |                | 4,266                  | •  | 6,960            |
| TOTAL EXPENSES          | \$ <u>1,34</u> | 13,015  | \$ | <u>188,328</u> | \$<br><u>1,531,343</u> | \$ | <u>1,489,004</u> |

## AREA HOMECARE & FAMILY SERVICES, INC. STATEMENTS OF CASH FLOWS Years Ended June 30,

|  | 2019  | 2018   |
|--|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES  Cash received from public support  Cash received from private services  Cash received from investments  Cash paid for expenses | \$ 1,567,586<br>16,766<br>27,259<br>(1,519,620)<br>91,991 | \$ 1,633,159<br>17,552<br>25,474<br>(1,478,048)<br>198,137 |
| Net cash provided by operating activities  | 91, 991   | 190,137  |
| CASH FLOWS FROM INVESTING ACTIVITIES  Cash paid for investments  Net cash used by investing activities   | ( <u>25,720</u> )<br>( <u>25,720</u> )                    | ( <u>25,474</u> )<br>( <u>25,474</u> )                     |
| CASH FLOWS FROM FINANCING ACTIVITIES   |   |  |
| NET INCREASE IN CASH   | 66,271  | 172,663  |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR   | 580,594   | 407,931  |
| CASH AND CASH EQUIVALENTS, END OF YEAR   | \$ <u>646,865</u>   | \$ 580,594   |
|  |   |  |
| ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS<br>TO NET CASH PROVIDED BY OPERATING ACTIVITIES   | · . ·   | ·  |
| Increase in net assets   | \$ 86,848   | \$ 159,589   |
| Adjustments to reconcile changes in net assets to net cash provided by operating activities  |   |  |
| Depreciation Unrealized gain on investments (Increase) decrease in:  | 10,209<br>( 18,763)                                       | ·  |
| Accounts receivable Unconditional promises to give Increase (decrease) in:   | 14,182<br>( 1,999)  | 32,722<br>7,259  |
| Accounts payable Accrued expenses Total adjustments  | 3,476<br>( 1,962)<br>5,143                                | 135<br>612<br>38,548                                       |
| NET CASH PROVIDED BY OPERATING ACTIVITIES  | \$ <u>91,991</u>  | \$ <u>198,137</u>  |

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS Year ended June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## Organization

Area HomeCare & Family Services, Inc. was incorporated as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code in 1979. The Organization provides non-medical in-home care services in Rockingham County, New Hampshire. These services are provided to the elderly and adults with disabilities and/or chronic illnesses so that they may remain in their homes for as long as possible.

The major program of Area HomeCare & Family Services, Inc. is In-Home Care Services which provide companionship, emotional support and services such as food shopping, errands, assistance with meals and other related services.

## Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned or when promises are made and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

## Financial Statement Presentation

Area HomeCare and Family Services, Inc. presents its financial statements in accordance with recommendations of the Accounting Standards Codification No. 958-210, "Financial Statements of Not-for-Profit Organizations". Under ASC No. 958-210, Area HomeCare and Family Services, Inc. is required to report information regarding its financial position and activities according to two classes of net assets: net assets without restrictions and net assets with restrictions.

## Investment Valuation and Income Recognition

The Organization's investments as of June 30, 2019 are stated at fair value. Shares of the separate investment accounts are valued at quoted market prices, which represent the net value of shares held by the Organization at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. As of June 30, 2019, investments have a market value of \$666,158, cost basis of \$583,007 and unrealized gains of \$83,151.

## Cash and Cash Equivalents

For purposes of the statement of cash flows, Area HomeCare & Family Services, Inc. considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

#### Allowance for Doubtful Accounts

An allowance for doubtful accounts is established based on historical experience and management's evaluation of outstanding accounts receivable at the end of each year. The allowance for doubtful accounts was \$1,000 for years ended June 30, 2019 and 2018.

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) Year Ended June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

## Unconditional Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with restrictions. When a restriction expires, net assets with restrictions are reclassified to net assets without restrictions. An allowance for uncollectible unconditional pledges is established based on historical experience and management's evaluation of outstanding unconditional pledges at the end of each year. As of June 30, 2019 and 2018 management considers all pledges to be collectable.

Unconditional promises to give consisted of the following as of June 30,

|               | 2019             | 2018             |
|---------------|------------------|------------------|
| Town warrants | \$ <u>23,592</u> | \$ <u>21,593</u> |

All amounts are due in less than one year.

## Property and Equipment

Building and equipment have been recorded at cost and depreciated over the following estimated useful lives of the assets using the straight-line method of depreciation.

| Building and improvements | 40 year:   | s |
|---------------------------|------------|---|
| Equipment                 | 5-10 year: | s |
| Furniture and fixtures    | 5-10 year: | s |

Maintenance and repairs are charged to expense as incurred, major renewals and betterments are capitalized. Depreciation expense was \$10,209 and \$10,209 for the years ended June 30, 2019 and 2018, respectively.

## Accrued Earned Time

Area HomeCare & Family Services, Inc. have accrued a liability for future compensated leave time that is vested with the employees.

## Contributions

Contributions received are recorded as unrestricted or restricted support depending on the existence or nature of any donor restrictions.

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) Year Ended June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

## Functional Allocation of Expenses

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

## Use of 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.

#### Income Taxes

Area HomeCare & Family Services, Inc. is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has made no provision for Federal income taxes in the accompanying financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

## Subsequent Events

Subsequent events have been evaluated through October 15, 2019, the date the financial statements were available to be issued.

## NOTE B - ACCOUNTS RECEIVABLE

Area HomeCare & Family Services, Inc. utilizes the allowance method for bad debts on client receivables. Client receivables were due from the following sources as of June 30,

| 2019  | Receivable   | Allowance                             | Total, net   |
|---|--|---------------------------------------|--|
| Medicaid - HC/BC Medicaid - Title XIX Clients Grants and contracts Employees TOTALS | \$ ( 27,623)<br>4,087<br>7,366<br>161,063<br>1,755<br>\$ 146,648 | \$ -<br>1,000<br>-<br>\$ <u>1,000</u> | \$ ( 27,623)<br>4,087<br>6,366<br>161,063<br>1,755<br>\$ 145,648 |
| 2018  | Receivable   | Allowance                             | Total, net   |
| Medicaid - HC/BC Medicaid - Title XIX Clients Grants and contracts Employees TOTALS | \$ ( 8,133)<br>4,087<br>6,120<br>156,801<br>1,955<br>\$ 160,830  | \$ -<br>1,000<br>-<br>\$ 1,000        | \$ ( 8,133)<br>4,087<br>5,120<br>156,801<br>1,955<br>\$ 159,830  |

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) Year Ended June 30, 2019

#### NOTE C - INVESTMENTS AT FAIR VALUE

Investments consist of mutual funds, money market funds and corporate bonds. Area HomeCare and Family Services, Inc. records its investments at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets and are reported as an investment return.

The following is a description of the valuation methodologies used for assets measured at fair value. Common stocks, corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded. Mutual and money market funds: Valued at the net asset value of shares held by the plan at year end.

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

The Organization reports under the Fair Value Measurements, which established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices inactive markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Investments, all at Level 1, consist of the following as of June 30, 2019:

|                                    | Cost                       | Fair<br>Value     | Unrealized<br>Gain |
|------------------------------------|----------------------------|-------------------|--------------------|
| Money Market Funds<br>Mutual Funds | \$ <del>-</del><br>583,007 | \$ -<br>666,158   | \$ -<br>83,151     |
| TOTALS                             | \$ <u>583,007</u>          | \$ <u>666,158</u> | \$ <u>83,151</u>   |

Investments, all at Level 1, consist of the following as of June 30, 2018:

|                                    | Cost                | Fair<br>Value       | Unrealized<br>Gain |
|------------------------------------|---------------------|---------------------|--------------------|
| Money Market Funds<br>Mutual Funds | \$ 4,468<br>552,820 | \$ 4,468<br>617,208 | \$ <del>-</del>    |
| TOTALS                             | \$ <u>557,288</u>   | \$ <u>621,676</u>   | \$ <u>64,388</u>   |

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) Year Ended June 30, 2019

#### NOTE D - LINE OF CREDIT

Area HomeCare & Family Services, Inc. has a \$170,000 revolving line of credit established to provide working capital support. The agreement requires monthly interest only payments of prime plus 1% and is secured by all business assets and real property. As of June 30, 2019, the interest rate was 5.25% and the outstanding balance was \$0. The line of credit is due in full upon lender's demand.

Area HomeCare & Family Services, Inc. also has a line of credit, borrowed against securities held at Edward Jones. The approved credit amount as of June 30, 2019 was \$315,724 based on the value of the investments which could change daily. Should the value of this collateral significantly decline, the Organization may be required to deposit cash or additional securities or sell securities in the account. The interest rate will vary depending on the borrowed amount. As of June 30, 2019, the interest rate was 5.75% and the outstanding balance was \$0.

## NOTE E - ACCRUED EXPENSES

Accrued expenses consist of the following at June 30,

| •                     | 2019             | 2018             |
|-----------------------|------------------|------------------|
| Accrued earned time   | \$ 41,406        | \$ 43,941        |
| Accrued salaries      | 21,691           | 20,346           |
| Accrued payroll taxes | 1,651            | 1,549            |
| Accrued travel        | 814              | 705              |
| Accrued postage       | 33               | . 27             |
| Other withholdings    | 408              | <u>1,397</u>     |
| TOTALS                | \$ <u>66,003</u> | \$ <u>67,965</u> |

## NOTE F - LEASING ARRANGEMENTS

Area HomeCare & Family Services, Inc. entered into a non-cancellable operating lease for a HP Laserjet Copier with Leaf Funding, Inc. which began in July, 2015. The lease requires monthly payments of \$148, including taxes, for 60 months.

Future minimum lease payments are as follows for the years ended June 30,

2020..... \$ 1,773

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) Year Ended June 30, 2019

### NOTE G - RISK CONCENTRATION AND ECONOMIC DEPENDENCE

Area HomeCare & Family Services, Inc. derives significant revenue from grants and contracts with other nonprofit organizations and government agencies. Continuation of certain programs is dependent upon such revenues.

Grants receivable, accounts receivable and unconditional promises to give were primarily due from governmental agencies.

## NOTE H - RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions consist of the following as of June 30,

|               | 2019             | 2018             |
|---------------|------------------|------------------|
| Town warrants | \$ <u>26,223</u> | \$ <u>25,963</u> |

## NOTE I - CONTRACTS, FEES AND GRANTS FROM GOVERNMENT AGENCIES

Contracts, fees and grants from government agencies consist of the following for the years ended June 30,

| •   | 2019                | 2018                |
|---|---------------------|---------------------|
| New Hampshire Division of<br>Elderly and Adult Services |                     |                     |
| Title XX  | \$ 1,327,598        | \$ 1,361,218        |
| Title III   | 68,609              | . 68,619            |
| Medicaid - HC/BC  | 35,829              | 25,713              |
| Title XIX   | _                   | 11,239              |
| Other`  | 80,000              | 80,000              |
| TOTALS  | \$ <u>1,512,036</u> | \$ <u>1,546,789</u> |

## NOTE J - CONTINGENT LIABILITIES

Area Homecare and Family Services, Inc. received money under various state and federal grants. Under the terms of these grants, the Organization is required to use the money within the grant period for purposes specified in the grant proposal. If expenditures of the grant were found not to have been made in compliance with the proposal, the organization might be required to repay the grantors' funds. Because specific amounts, if any, have not been determined by grantor agency audits or assessed as of June 30, 2019, no provision has been made for this contingency.

## AREA HOMECARE & FAMILY SERVICES, INC. NOTES TO FINANCIAL STATEMENTS (CONTINUED) Year Ended June 30, 2019

#### NOTE K - CONCENTRATION OF CREDIT RISK

As of June 30, 2019, the organization has a cash balance held by a bank that was in excess of the amount insured by the Federal Deposit Insurance Corporation. The uninsured amount was \$405,311.

## NOTE L - SUMMARIZED FINANCIAL INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2018, from which the information was derived.

## NOTE M - LIQUIDITY AND AVAILABILITY OF RESOURCES

As part of the organizations liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the organization invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the organization has two committed lines of credit in the amount of \$485,724, which it could draw upon. The organization also has a Board designated reserve of \$425,000. Although, the organization does not intend to spend from its reserve, other than amounts appropriated for general expenditures; as part of its annual budget approval and appropriation process, amounts from its reserve could be made available, if necessary.

OTHER INFORMATION

## AREA HOMECARE & FAMILY SERVICES, INC. SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS Years ended June 30,

|  |                           | 2019                             |                               |                               |                                   |
|--|---------------------------|----------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Federal Grantor/ Pass-Through<br>Grantor/ Program Title<br>U.S. Department of Health and<br>Human Services | Federal<br>CFDA<br>Number | Agency or Pass-Through Number(s) | Program<br>or Award<br>Amount | Federal<br>Disburse-<br>ments | Federal<br>Disburse<br>-<br>ments |
| Passed through State of New<br>Hampshire Department of Health<br>and Human Services:                       |                           |                                  |                               |                               |                                   |
| Administration for Children<br>and Families<br>Social Services Block Grant                                 | 93.667                    | 9255-543 \$<br>-500385           | 796,559                       | \$ 796,559                    | \$ 816,731                        |
| Older Americans Act Title III<br>Administration on Aging<br>Services Grant                                 | 93.044                    | 7872-540<br>-500382              | 34,991                        | 34,991                        | 34,996                            |
| TOTALS   |                           | \$                               | <u>831,550</u>                | \$ <u>831,550</u> \$          | 851,727                           |

## NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Area HomeCare & Family Services, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented or used in preparation of the financial statements.

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

To the Board of Directors

Area HomeCare & Family Services, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Area HomeCare & Family Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 15, 2019.

## Internal Control over Financial Reporting

In planning and performing our audit, we considered Area HomeCare & Family Services, Inc.'s internal control over financial reporting (internal control) in order to determine our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of Area HomeCare & Family Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Area HomeCare & Family Services, Inc.'s internal control.

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

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

## Compliance and Other Matters

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

Board of Directors Area HomeCare & Family Services, Inc. Page 2

## 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.

Sanders & Karcher Portsmouth, New Hampshire October 15, 2019 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Area HomeCare & Family Services, Inc.

## Report on Compliance for Each Major Federal Program

We have audited Area HomeCare & Family Services, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Area HomeCare & Family Services, Inc.'s major federal programs for the year ended June 30, 2019. Area HomeCare & Family Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

## Management's Responsibility

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

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Area HomeCare & Family Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and 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 Area HomeCare & Family Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Area HomeCare & Family Services, Inc.'s compliance.

## Opinion on Each Major Federal Program

In our opinion, Area HomeCare & Family 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 each of its major federal programs for the year ended June 30, 2019.

#### Report on Internal Control Over Compliance

Management of Area HomeCare & Family Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Area HomeCare & Family Services, Inc.'s internal control over compliance with

Board of Directors

Area HomeCare & Family Services, Inc.

Page 2

the types of requirements that could have a direct and material effect on each major federal program to 'determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Area HomeCare & Family Services, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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.

Sanders & Karcher Portsmouth, New Hampshire October 15, 2019

## AREA HOMECARE & FAMILY SERVICES, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year ended June 30, 2019

## Section 1 - Summary of Auditor's Results

| ·  |    |
|--|----|
| Financial Statements   |    |
| Type of auditor's report issued: Unqualified   |    |
| Internal control over financial reporting:   |    |
| • Material weakness(es) identified: yes _X no  |    |
| Reportable condition(s) identified that are not considered to be material weaknesses? yes _X _ non           | e  |
| reported   |    |
| Noncompliance material to financial statements noted? yes $X$ no   |    |
|  |    |
| Federal Awards   |    |
| Internal control over major programs:  |    |
| • Material weakness(es) identified: yes _X _ no  |    |
| • Reportable condition(s) identified that are<br>not considered to be material weaknesses? yesX non          | ıe |
| reported   |    |
| Type of auditor's report issued on compliance for major programs:  |    |
| Unqualified  |    |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?yes _X_ no |    |

## AREA HOMECARE & FAMILY SERVICES, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) Year ended June 30, 2019

| Identification of major programs:    |   |  |  |  |
|--------------------------------------|---|--|--|--|
| CFDA Number(s) 93.667                | Name of Federal Program or Cluster Administration for Children and Families Social Services Block Grant |  |  |  |
|                                      |   |  |  |  |
| Dollar threshold used to distinguis  | h between type A and type B programs:   |  |  |  |
| \$ 750,000                           |   |  |  |  |
| Auditee qualified as low-risk audite | e? yesX _no   |  |  |  |
| Section II - Financial Statement Fin | dings   |  |  |  |
| NONE.                                |   |  |  |  |
| Section III - Federal Award Findings | and Questioned Costs  |  |  |  |
| NONE.                                |   |  |  |  |
|                                      | •   |  |  |  |

## AREA HOMECARE & FAMILY SERVICES, INC.

OFFICE

DATE TERM TELEPHONE

Ballard Building 1320 WOODBURY AVENUE, PORTSMOUTH, NH 03801 (603) 436-9059

## FY2020 BOARD OF DIRECTORS

PROFESSION

NAME

|                    | MAILING ADDRESS<br>AND PHONE NUMBER |  | COMMITTEE  | BEGAN &<br>EXP. DATE | NUMBER<br>EMAIL  |
|--------------------|-------------------------------------|--|------------|----------------------|--|
| Ben Woodhouse      | Portsmouth, NH                      | Finance                                      | Chair      | 2017-2023            | W: 603-436-0007<br>ben.woodhouse@edwardjones.com             |
| Chris Eaton        | Portsmouth, NH                      | Retired Elder Services<br>BEAS – State of NH | Vice-Chair | 2017-2023            | H: 603-436-7596<br>tina06@comcast.net                        |
| Mari B. Lister     | Portsmouth, NH                      | Client Services,<br>M&A Investment Bank      | Treasurer  | 2015-2021            | C: 305-984-6369<br>B: 603-766-2921<br>mlister@higelowllc.com |
| Karen Kinnaly      | New Castle, NH                      | RN   | Secretary  | 2015-2021            | C: 603-303-8158<br>karenkinnaly@me.com                       |
| Mike Schwartz      | Portsmouth, NH                      | Law Enforcement                              | All ·      | 2014-2020            | C: 603-828-5985<br>2016MDS/@gmail.com                        |
| Phillip Saltmarsh  | Portsmouth, NH                      | Architect                                    | All        | 2015-2021            | B: 603-501-0202<br>psaltmarsh@marketsquarearchitects.com     |
| , Karyn Cumberland | Stratham, NH                        | Attorney                                     | All        | 2019-2025            | kcumberland@sklawyers.com                                    |

## AREA HOMECARE & FAMILY SERVICES, INC.

## ADVISORY BOARD

John Bosen, Esquire

Portsmouth, NII

Attorney

W: 603-427-5500

ibosen@bosenandassociates.com

Gordon McCollester

Ryc, NII

Retired/CEO Nonprofit

II: 603-964-1964

gmccollester@outlook.com

Jamie DeStefano

. Newmarket, NH

Business

B: 603-601-1281 C: 603-903-4914

jamied@masiello.com

## PERSONNEL

**Judy Taylor** 

Scabrook, NII

**Executive Director** 

W 603-436-9059 X214 C 603-834-1353

itavlor@areahomecare.org

## MaryJane Walsh

## **Employment History:**

January 2003-Present Area HomeCare & Family Services, Portsmouth, NH Program Director of In-Home Care Services:

June 2000-January 2003 Area HomeCare & Family Services, Portsmouth, NH Assistant Director of Homemaker Services:

Assists in the daily supervision of thirty five staff who provide homecare services to six hundred elderly and people with disabilities. Duties included managing funds and scheduling for ADRD program, responsible for scheduling, intake, income eligibility assessment and re-certification of clients.

August 1999-June 2000 Area HomeCare & Family Services, Portsmouth, NH Parent Aide / Scheduler: Duties included, supervised visits between foster children and their non-custodial parents, assisting non-custodial parents on appropriate ways to interact with their children.

September 1998-June 1999 Great Bay Kids Company, Exeter, NH

Assistant Teacher: Duties included planning classroom activities, assisting the site director, and parent/teacher

conferences.

June 1997-August 1999 Wentworth By the Sea Country Club, Rye, NH Assistant Camp Director / Counselor

## Education:

2003 - 2004

Antioch New England Graduate School

Community Health Care Management Certificate Program

1995-1999

University of New Hampshire, Durham, NH

Major: Sociology

1994-1995

Sacred Heart University, Fairfield CT.

## Alena Ciriello, C. Ht. DSP

## Summary

Alena is a responsible candidate with twenty years of diverse international work experience in human services. She is skilled at communicating, organizing and solving problems, speaks English and Czech. Alena is very compassionate, caring, professional and loyal.

#### Skills

- Strong interpersonal and communication skill
- · Management and customer service
- Administrative support including billing
- · Public speaking, teaching
- · Planning and development, problem solving
- · Quality improvement competency
- · Independent judgment and decision making
- · Promotes positive behavior and healthy work environment

### Work experience

2016 - Present Exeter Hospital

Exeter, NH

#### Medical office coordinator

In charge of master schedule for Center for Occupation and Employee Health, supports Staff Health services, HR department and provides administrative support to clinic director

- Coordinates schedules of all medical and administrative staff in the clinic and on-site staff.
- Coordinates special projects, meetings and conference calls.
- Effectively communicates to existing and potential customers.
- Coordinates pre-placement health screens with Staff health services and HR department.
- Processes paperwork for new hires and enters information into OHM and Systoc.
- Ensures all required exams are scheduled.
- Writes authorizations for services.
- Covers billing, including end of month reports and front desk services when needed.
- Assists director with administrative tasks.

## 2016 – 2016 Genesis Rehab Services Nashua and Manchester, NH

## Rehab office coordinator

Assists the Director of rehab in the administrative management of the rehabilitation department.

- Coordinates schedules of all therapists and assistants with inpatients and outpatients.
- Coordinates scheduling of all per diem under the direction of Director of rehab.
- Assists therapy staff in achieving targeted patient care hours assigned by Director of rehab.
- Tracks physician orders and signatures.
- Completes technical audits of charts ensuring all documentation is present. Mails and tracks return of initial evaluations and certifications.
- Submits insurance authorizations.
- Orders PT equipment for patients.
- Ensures any mechanical checks or calibrations are completed according to

2014 - Present

Center for Self Healing Arts, LLC

Exeter, NH

## Certified Hypnotherapist, Owner

Provides hypnotherapy services to children and adults. Works under medical referrals for all health related issues.

- Works in the office as well as offsite such as supports clients during MRI, prior medical procedures etc. Provides sessions at hospitals or rehabilitation centers if needed.
- Runs full operation of business.
- · Visit www.selfhealingarts.net for client's reviews and for more information

## Special certifications:

- Emergency hypnosis
- Hypnosis for pain management
- Dental hypnosis
- Trauma recovery hypnosis
- Hypnosis for immune disorders
- Hypnosis and ADD-ADHD
- Therapeutic Imagery facilitator
- Pre and Post surgery hypnosis

2015 - Present

**Exeter Hospital** 

Exeter, NH

## Volunteer - Patient support

- Interpersonal communication with patients meets and speaks with patients and/or family members regarding care.
- Reports observations to Patients relations coordinator

2009 - 2016

The Country Club for Kids

Fremont, NH

## Infant Teacher/ Lead teacher 2010/2011

Position in charge of the infant group within a large center for children aged 0 through kindergarten.

- Initiate and recommend appropriate activities to support development
- Prepare and evaluate infants for transition into toddler group
- Communicate information between parents and caregivers

Lead teacher during school year 2010/2011, stepped down to part time position when my 3rd child was born in fall 2011.

2012 - 2013

Starry Brook Natural Medicine

Exeter, NH

#### Certified Hypnotherapist

Offered hypnotherapy services to children and adults. Works under medical referrals for all health related issues.

Scheduling and follow up with patients of SBNM.

Assisting with paperwork to practicing doctors.

2005 - 2009

Crotched Mountain Foundation

Greenfield, NH

## Program Manager

Position in charge of daily operations of several residential programs, within an organization known for providing the highest level of direct care.

- Maintained documentation to strict state regulations in MA, NH and ME
- First contact for emergency situations

- Ensuring health and safety of clients, working in concert with Nurse Trainer,
   Behaviorist and other clinicians, state representatives, guardians, parents etc.
- Prepared programs for state licensing, certifications, and audits
- Prepared clients' personal growth plans, assisting the client to achieve goals and meeting their needs.
- Running and scheduling trainings for staff
- Teaching strategies, principles of reinforcement, relationships, task analysis and prompting, positive feedback and natural times to teach

## Assistant Manager

Position in residential program ensuring that medical, and behavioral protocol are implemented, protecting the health and safety of clients participating in the program.

- Direct care Assist client with finding opportunities to meet social, spiritual and vocational goals.
- Maintained program documentation such as client books, financial records, certification books, Dr. appointments, inventory of medications, and staff records
- Coordinate medical appointments
- Communicate with Case managers, guardians, parents, doctors, pharmacists etc.

## Training:

- First Aide CPR, AHS
- Medication Administration (Including G-tube care and diabetes training)
- Mandt (behavioral management) and Gentle Teaching method
- OSHA

2004 - 2005 Educare Daycare & Learning Center Goffstown, NH

## Lead Teacher

Position in charge of the infant group within a large center for children aged through kindergarten. Substitute regularly for age groups up to 4 years.

## Training:

- Pediatric First Aid and CPR (AAOS)
- Early Intervention and Special Education

2002 - 2004 North Shore ARC Danvers, MA
(Association for Retarded Citizens)

#### House Coordinator

Rewarding experience as the lead in a supported residential housing facility for adults with varied developmental disabilities.

- Create and implement individual support plans
- Initiate one-on-one education in areas such as speech therapy
- Order and administer all medications (MA Certified)
- Assist clients with daily life routines such as money management, cooking/diets, and activities planning.
- Run staff meetings and train new personnel
- Maintain records for state compliance

### Training:

Volunteer: Music Therapy for ARC children.

- Medication Administration (MA Certified)
- Adult First Aid and CPR (MA Certified, Red Cross)

1999 - 2002 Ins

Institution of Social Care

Rychnov, Czech Rep.

For Mentally Challenged Children

## Lead Caregiver/Teacher

Demanding position in a large State Institution. Illnesses included severe retardation, autism, schizophrenia, and epilepsy, often combined with abuse or neglect.

- Daily care and special needs teaching
- Frequent communication with 24-hr medical staff
- Plan and escort residents on field trips and vacations
- Medication administration for facility
- Close contact with available client family

## Training:

Living with Autism

1998 - 1999

Restaurant "U Sv. Václava"

Č. Třebová, Czech Rep.

Assistant of the Owner

1997 - 1998

Hotel Havel s.r.o.

Rychnov n. Kn. Czech Rep.

Administrative Assistant of the Director

### Education

2010/2012

Hypnosis Motivation Institute

Tarzana, CA

## Hypnotherapy Course Work

- Diploma in Hypnotherapy
- Diploma in Handwriting Analysis

2010/2011

Manchester Community College

Manchester, NH

## ECE Course Work

- Foundation in ECE
- Safety and Nutrition

2008

US Department of Labor, under sponsorship of CMF

Direct Support Professional, Apprenticeship

2007

Moore Center College of Direct Support Manchester, NH

Direct Support Professional, Certification

2004

College for Lifelong Learning

Manchester, NH

ECE Course Work

Infant and Toddler Development

1999 - 2002

University of Palacký

Olomouc, Czech Rep.

## Educational Counseling and School Management

 Curriculum strongly focused on educational psychology (Transcript available upon request)

1992 - 1997

Hotel School SCMSD

Hronov, Czech Rep.

## Hotel and Restaurant Management

• Two diplomas for licensed management of tourist industries

## Janice LeBlanc

## **Employment History:**

June 2005 - present Area HomeCare & Family Services, Inc., Portsmouth, NH

Senior Scheduler: Responsible for scheduling employees and clients, direct communication with case mangers and social workers, family of clients, and other approved contacts. Other

office duties as needed.

March 2004 – August 2004 Rockingham County Courthouse, Brentwood, NH 03833

Court Assistant II: Duties included receptionist duties, coordinated Grand and Petit Jury Duty, selection process for potential jurors, presenting juror requests for excusals to appropriate judges, check in jurors on orientation day, and

mailing no show juror notices to absent jurors.

June 2001 – January 2003 Medtronic Neurological Technologies, Hampstead, NH 03841

Office Sales Manager: Duties included providing administrative support to District Manager and Sales Representatives working in the Northeast Region, processing orders for medical supplies, maintaining clinical records and reports, and processing Sale

Representative expenses and files as requested.

August 1987 – May 2001 Rockingham VNA & Hospice, Exeter, NH 03833

Clinical Program Assistant: Duties included assisting Acute Care staff, clerical duties, ordering medical supplies, scheduling, and

maintaining clinical staff schedules.

Dec 1982 – October 1987 Exeter Hospital, Exeter Health Resources, Exeter, NH 03833

**Patient Services Representative** 

Education:

1974 – 1977 Lynn High School, Lynn Massachusetts, Business Courses

## **Judy Taylor**

**Employment** 

<u>August 2, 2013 – Present</u> - Area HomeCare & Family Services, Inc. Portsmouth, NH 03801 603-436-9059

History

**Executive Director** 

1998 - 2013

Area HomeCare & Family Services, Inc.

### Senior Vice-President & CFO

- Maintain accounting records, generate monthly financial statements, and work directly with accounting firm to complete year end audit.
- · Perform and/or oversee all office functions
- Human Resource Manager

1989 - 1995

TimberMart, Inc.

Seabrook, NH

## Bookkeeper

- Accounts Payable
- Accounts Receivable.
- Dealt with vendors, processed special orders
- Inventory control
- Customer service

Education

2003 - 2004

**Antioch New England** 

Keene, NH

Certificate in Community Health Care Management Program

2002

**Antioch New England** 

Keene, NH

Nine-month seminar – Nonprofit Management

•

1995 – 1997

McIntosh College

Dover, NH

- Accounting Degree
- GPA 3.89
- Courses in various computerized accounting software
- MS Office
- D-base programming

Related Instruction

Numerous certificates in associated topics – ADP payroll, Access, Quickbooks Pro, Human Resources, etc.

References and transcripts available upon request

## Barbara Boisvert

## **Employment History:**

November 2012 - present

Area HomeCare & Family Services, Inc., Portsmouth, NH 03801

Payroll and Billing: Duties include verifying employee times and submitting payroll using an online payroll service. I post and bill employee service hours accordingly and update and maintain client files.

September 2004 – 2012

Area HomeCare & Family Services, Inc., Portsmouth, NH 03801

Provider: Provided non-medical homecare services to elderly and adults with disabilities.

June 1989 – 2004

Chauvin Arnoux, Dover, NH

Production/Quality Assurance: Duties included assembly and soldering, calibrating and testing, data entry, inspection of parts and finished products, and processed inventory orders.

## **Education:**

1975 - 1979

Portsmouth High School, Portsmouth, NH 30801

## Area HomeCare & Family Services, Inc. 1320 Woodbury Avenue Portsmouth, NH 03801 (603) 436-9059

## Key Personnel

| ,                |                       | ·      |               |                  |
|------------------|-----------------------|--------|---------------|------------------|
| Name             | Job Title             | Salary | % Paid from   | Amount Paid from |
|                  |                       |        | this Contract | this Contract    |
| Judy Taylor      | Executive Director    | 82,075 | 87%`          | 71,405           |
| MaryJane Walsh   | Program Director      | 57,516 | 87%           | 50,039           |
| Alena Ciricello  | Client Representative | 34,528 | 87%           | 30,039           |
| Janice LeBlanc   | Senior Scheduler      | 39,354 | 87%           | 34,238           |
| Barbara Boisvert | Payroll/Billing       | 38,334 | 87%           | 33,351           |



## New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services

# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3rd Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Waypoint (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 464 Chestnut Street P.O. Box 448, Manchester, NH, 03105.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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 and Exhibit C-1, Paragraph 3, 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 and increase the price limitation to support continued delivery of these services; and

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

- 1. Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$7,671,060.76.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials 7/19/70

Waypoint RFA-2017-BEAS-01-INHOM-03-A03 Amendment #3 Page 1 of 3



## New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Alde and In-Home Nursing 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

6-7-2020

Name: Deborah D. Scheetz

Title: Director

Waypoint

5/19/20

Name: SORIA ALVANAZ SE TOLESON

Title: The robert/ VEU



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  |                               | Catherine Pinos  |
|---|-------------------------------|--|
| Date  | Name:<br>Title:               | Catherine Pinos, Attorney  |
| I hereby certify that the foregoing A the State of New Hampshire at the | mendment was a<br>Meeting on: | pproved by the Governor and Executive Council of (date of meeting) |
|   | OFFICE                        | OF THE SECRETARY OF STATE  |
| Date  | Name:<br>Title                |  |



# **Exhibt A Amendment #3**

# Scope of Services

# 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Hillsborough County and Merrimack County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicald Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1,3,3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

# 2. Scope of Work - In Home Care Services

- 2.1. The Contractor shall provide In Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

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### **Exhibt A Amendment #3**

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide in Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals person-centered plans of care.
- 2.3. The Contractor shall provide Home Nursing Level of Care Services through Title III to eligible individuals, which include, but are not limited to:
  - 2.3.1. Providing nursing services in an individual's home by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809.
  - 2.3.2. Providing the services by individuals who are licensed practical nurse (LPN) or registered nurse (RN) working within the scope of services allowed under the NH Nurse Practice Act, RSA 326-B.
  - 2.3.3. Receiving referrals from an individual's health care provider(s).
  - 2.3.4. Performing an evaluation of the individual's medical needs;
  - 2.3.5. Developing a nursing care plan and incorporate this information into the individual's person-centered plan.
  - 2.3.6. Providing nursing services in accordance with the individual's person-centered plan as described in NH Administrative Rule He-E 502 and as ordered by his or her primary care provider.
  - 2.3.7. Coordinating nursing services to ensure that there is no duplicate provision of services.
  - 2.3.8. Ensuring that LPN and registered nursing services are not covered when provided for the purpose of nursing oversight of authorized LNA services.
- 2.4. The Contractor shall administer services as follows:
  - 2.4.1 Access to Services

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#### **Exhibt A Amendment #3**

- 2.4.1.1. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting applications for services directly from an individual and in accordance with Section 2.4.2, below.
- 2.4.1.2. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting referrals of individuals from the Department's Adult Protection Program.
- 2.4.2. Client Request and Application for Services
  - 2.4.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
    - 2.4.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
    - 2.4.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III. In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
- 2.4.3. Client Eligibility Requirements for Services
  - 2.4.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.4.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.5, above.
  - 2.4.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.5, above.
  - 2.4.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.5, above.

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#### **Exhibt A Amendment #3**

- 2.4.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.5, above.
- 2.4.3.6. The Contractor shall obtain a service authorization for In Home Care Services, in Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization" to the Department.

# 2.4.4. Client Assessments and Service Plans

- 2.4.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.4.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.4.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.4.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due to mental health, or developmental issues or criminal histories receive services.

# 2.4.5. Person Centered Provision of Services

- 2.4.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.4.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.4.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.4.5.1.3. Individuals are listened to; needs and concerns are addressed.

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#### **Exhibt A Amendment #3**

- 2.4.5.1.4. Individuals receive the information they need to make informed decisions.
- 2.4.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 2.4.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
- 2.4.5.1.7. Individual's rights are affirmed and protected.
- 2.4.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
- 2.4.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

## 2.4.6. Client Fees and Donations

- The Contractor shall comply with the donation requirements for 2.4.6.1. Title III Services. The Contractor:
  - 2.4.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.4.7 Adult Protection Services.
  - 2.4.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.
  - 2.4.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
  - 2.4.6.1.4. Must not to bill or invoice clients and/or their families.
  - 2.4.6.1.5. Agrees that all donations support the program for which donations were given.
- The Contractor shall comply with the fee requirements for Title 2.4.6.2. XX Services. The Contractor:
  - 2.4.6.2.1. May charge fees to individuals, (except as stated in Section 2.4.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.4.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.

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# **Exhibt A Amendment #3**

- 2.4.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
- 2.4.6.2.4. Shall ensure that all fees support the program for which donations were given.

# 2.4.7. Adult Protection Services

- 2.4.7.1. The Contractor shall report suspected abuse, neglect, selfneglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.4.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.4.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.4.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

# 2.4.8. Referring Clients to Other Services

2.4.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

#### 2.4.9. Client Wait Lists

- 2.4.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- 2.4.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.4.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.4.9.3.1. The individual's full name and date of birth.
  - 2.4.9.3.2. The name of the service being requested.

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# **Exhibt A Amendment #3**

- 2.4.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
- 2.4.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 2.4.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
- 2.4.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.4.9.4, below.
- 2.4.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.4.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.4.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.4.9.4.2. Declining mental or physical health of the caregiver.
  - 2.4.9.4.3. Declining mental or physical health of the individual.
  - 2.4.9.4.4. Individual has no respite services while living with a caregiver.
  - 2.4.9.4.5. Length of time on the wait list.
  - 2.4.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
  - 2.4.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list, in accordance with He-E 501.14 (f) and He-E 502.13.
  - 2.4.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
  - 2.4.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.

2.4.10. E-Studio Electronic Information System

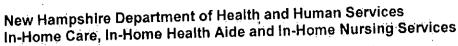
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#### **Exhibt A Amendment #3**

- 2.4.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
- 2.4.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
- 2.4.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.4.11. Criminal Background Check and BEAS State Registry Checks
  - 2.4.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 2.4.12. Grievance and Appeals Process
  - 2.4.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:
    - 2.4.12.1.1. The client's name.
    - 2.4.12.1.2. The type of service received by the client.
    - 2.4.12.1.3. The date of written complaint or concern of the client.
    - 2.4.12.1.4. The nature/subject of the complaint or concern of the client.
    - 2.4.12.1.5 The staff position in the agency who addresses complaints and concerns.
    - 2.4.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
    - 2.4.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

2.4.13. Client Feedback

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#### **Exhibt A Amendment #3**

- 2.4.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.5. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.6. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.7. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.8. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.9. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.9.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.9.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.9.3. A description of time frames necessary for obtaining staff replacements.
  - 2.9.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
  - 2.9.5. A description of the method for training new staff members performing duties under this Agreement.

### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.4.6.2.
  - 3.1.4. Actual Units served, by program service provided, by funding source.

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#### **Exhibt A Amendment #3**

- 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
- 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
- 3.1.7. Unmet need/waiting list.
- 3.1.8. Lengths of time clients are on a waiting list.
- 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
- 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
- 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - Reducing hours of operation. 3.2.1.1.
    - Changing a geographic service area. 3.2.1.2.
    - Closing or opening a site. 3.2.1.3.
  - 3.2.2. The Contractor shall include in the written notification the following:
    - The reasons for the inability to deliver services. 3.2.2.1
    - An explanation of how service recipients and the community 3.2.2.2. shall be impacted if the Contractor is unable to provide services.
    - An explanation of how service recipients and the community 3.2.2.3. shall be notified.
    - The plan to transition clients into other services or refer the 3.2.2.4. clients to other agencies.
  - 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
    - Service(s) are terminated or planned to be terminated prior to 3.2.3.1. the termination date of the contract.
    - There is an inability to carry out all or a portion of the services 3.2.3.2. terms or conditions outlined in the contract.

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#### **Exhibt A Amendment #3**

3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

#### 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

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## In Home Care, In Home Health Aide, In Home Nursing Services

| 01/01/2017 through 06/30/2017 Service Units |           |   |                  |  |  |  |  |
|---|-----------|---|------------------|--|--|--|--|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service. |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 61,646  | \$9.58           | \$ 590,568.68  |  |  |  |
| Title IIIB in Home Sérvices                 | 1/2 Hour  | 6,236   | \$9.58           | \$ 59,740.88   |  |  |  |
| Title IIIB:Home Health Aide                 | 1/2 Hour  | 1,040   | \$12.50          | .\$ . 13,000.00  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour, | 150   | \$24.50          | \$ 3,675.00  |  |  |  |

| 07/01/2017 through 06/30/2018 Service Units                 |           |            |                  |                 |  |  |  |
|---|-----------|------------|------------------|-----------------|--|--|--|
| Total # of Units of To Service Month anticipated to be Requ |           |            |                  |                 |  |  |  |
| In Home Services  | Unit Type | delivered. | Rate per Service | Service         |  |  |  |
| Title XX in Home Services                                   | 1/2 Hour  | 123,292    | \$10.06          | \$ 1,240,317.52 |  |  |  |
| Title IIIB In Home Services                                 | 1/2 Hour  | 12,472     | \$10.06          | \$ 125,468.32   |  |  |  |
| Title IIIB Home Health Aide                                 | 1/2 Hour  | 2,080      | \$13.13          | \$ 27,310.40    |  |  |  |
| Title IIIB Nursing  | 1/2 Hour  | 300        | \$25.73          | \$ 7,719.00     |  |  |  |

| 07/01/2018 through 06/30/2019 Service Units |           |   |                  |   |  |  |  |
|---|-----------|---|------------------|---|--|--|--|
| In Home:Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 123,292   | \$10.06          | \$ 1,240,317.52   |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 12,472  | \$10.06          | \$ 125,468.32   |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 2,080   | \$13.13          | \$ 27,310.40  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour  | 300   | \$25.73          | \$ 7,719.00   |  |  |  |

| 07/01/2019 through 06/30/2020 Service Units |                  |   |         |                 |  |  |  |
|---|------------------|---|---------|-----------------|--|--|--|
| in Home Services                            | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |         |                 |  |  |  |
| Title XX in Home Services                   | 1/2 Hour         | 103,360   | \$12.00 | \$ 1,240,317.52 |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour         | 10,456  | \$12.00 | \$ 125,468.32   |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour         | 1,707   | \$16.00 | \$ 27,310.40    |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour         | 300   | \$25.73 | \$ 7,719.00     |  |  |  |

| 07/01/2020 through 06/30/2021 Service Units |           |   |                      |   |  |  |  |  |
|---|-----------|---|----------------------|---|--|--|--|--|
| in Hame Services                            | Unit Type | Total # of Units of<br>Service<br>anticlpated to be<br>delivered. | Rate per Service     | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 103,360   | \$12.00              | \$ 1,240,317.52   |  |  |  |  |
| Title IIIB in Home Services                 | 1/2 Hour  | 10,456  | \$12.00              | \$ 125,468.32   |  |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 1,707   | \$16.00              | \$ 27,310.40  |  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour  | 300   | \$25.73 <sup>-</sup> | \$ 7,719.00   |  |  |  |  |

|                             | 7/01/2021 through 0 | 6/30/2022 Service  | Units            |   |  |
|-----------------------------|---------------------|--|------------------|---|--|
| In Homo Services            | Unit Type           | Total # of Units of Service anticipated to be delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |
| Title XX In Home Services   | 1/2 Hour            | 103,360  | \$12.00          | \$ 1,240,317.52   |  |
| Title IIIB in Home Services | 1/2 Hour            | 10,456   | \$12,00          | \$ 125,468.32   |  |
| Title IIIB Home Health Aide | 1/2 Hour            | 1,707  | \$16.00          | \$ ,27,310.40   |  |
| Title 11/B Nursing          | 1/2 Hour            | 300  | \$25.73          | \$ 7,719.00   |  |



# State of New Hampshire Department of State

#### **CERTIFICATE**

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

Business ID: 62585

Certificate Number: 0004898322



IN TESTIMONY WHEREOF,

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

William M. Gardner

Secretary of State

# **CERTIFICATE OF VOTE**

| I,KENNETH SHELDON, Board Chair(Name of the elected Officer of the Agency; cannot be contract signator   | , do hereby certify that:     |
|---|-------------------------------|
| (Name of the elected Officer of the Agency; cannot be contract signator   | ry)                           |
| 1. I am a duly elected Officer ofWAYPOINT   |                               |
| (Agency Name)   | <del> </del>                  |
| 2. The following are true copies of two resolutions duly adopted at a meeting of  | the Board of Directors of     |
| the Agency duly held on12/4/18: (Date)  |                               |
| RESOLVED: That this corporation enters into a contract with the State of New I Department of Health and Human Services.   | Hampshire, acting through its |
| RESOLVED: That thePRESIDENT AND CEO   |                               |
| (Title of Contract Signatory)   |                               |
| is hereby authorized on behalf of this Agency to enter into the said contract with<br>execute any and all documents, agreements and other instruments, and any an<br>or modifications thereto, as he/she may deem necessary, desirable or appropria | nendments, revisions,         |
| BORJA ALVAREZ DE TOLEDO is the duly elected PRESII (Name of Contract Signatory) (Title of Contra  | DENT/CEO                      |
| (Name of Contract Signatory) (Title of Contra   | act Signatory)                |
| of the Agency.  |                               |
| 3. The forgoing resolutions have not been amended or revoked, and remain in f   | ull force and effect as of    |
| the ioday of May Joso   |                               |
| henneth R.  | Sholda<br>he Elected Officer) |
| (Signature of t   | he Elected Officer)           |



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 04/23/2020

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(los) 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 tiou of such endorsement(s). CONTACT NAME: Andrea Nicklin PHONE (A/C, No. Ext): E-MAIL (603) 845-4331 (603) 669-3218 FAX (A/C, No): FIAI/Cross Insurance E-MAIL anicklin@crossagency.com 1100 Ekn Street NAIC# INSURER(S) AFFORDING COVERAGE 18058 Philadelphia Indemnity Ins Co NH 03101 Manchester INSURER A : INSURER B: Granite State Health Care and Human Services Self-INSURFO INSURER C: Travelers Casualty & Surety Co of America 31194 Waynoint Po Box 448 INSURER D INSURER E : NH 03105 Manchester INSURER F : 19-20 All/20-21 WC & F&F REVISION NUMBER: CERTIFICATE NUMBER: COVERAGES THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. POLICY EFF (MR/DD/YYYY) ADDESUBR POLICY EXP TYPE OF INSURANCE POLICY NUMBER 1,000,000 COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE 100,000 CLAIMS-MADE X OCCUR PREMISES (En occurrence) 5,000 MEO EXP (Any one person) 1 000 000 07/01/2019 07/01/2020 PHPK2001884 PERSONAL & ADV INJURY 2,000,000 GENERAL AGGREGATE GEN'L AGGREGATE LIMIT APPLIES PER: 2,000,000 POLICY PRO-PRODUCTS - COMP/OP AGG 4.754 Aggregate- Profilab \$ 2,000,000 OTHER: Professional Liability COMBINED SINGLE LIMIT (Ea accident) s 1,000,000 AUTOMOBILE LIABILITY BODILY INJURY (Per person) ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEOULED PHPK2001895 07/01/2019 07/01/2020 BODILY INJURY (Per accident) AUTOS NON-OWNED AUTOS ONLY PROPERTY DAMAGE (Per accident) s 5.000 Medical payments 4,000,000 UMBRELLA LIAB EACH OCCURRENCE OCCUR 4,000,000 07/01/2019 07/01/2020 PHUB682316 EXCESS LIAB AGGREGATE  $\times$ CLAIMS-MADE DED RETENTION \$ 10,000 KERS COMPENSATION X STATUTE AND EMPLOYERS' LIABILITY 1,000,000 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT 02/01/2021 HCHS20200000242 (3a.) NH 02/01/2020 N N/A я 1,000,000 E.L. DISEASE - EA EMPLOYEE 1,000,000 If yes, describe under DESCRIPTION OF OPERATIONS below ELL DISEASE - POLICY LIMIT 500.000 Limit Fidelity & Forgery Deductible 5.000 04/01/2020 04/01/2021 105912198 С DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Refer to policy for exclusionary endorsements and special provisions CANCELLATION CERTIFICATE HOLDER SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire Department of Health & Human Services Brown Building AUTHORIZED REPRESENTATIVE 129 Pleasant Street frongeres NH 03301 Concord

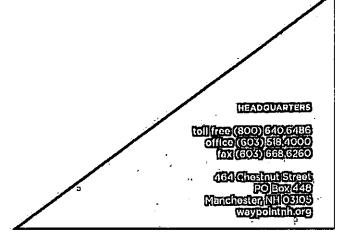


Pormerly
CHILD AND FAMILY SERVICES

#### **MISSION STATEMENT:**

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





## WAYPOINT

Consolidated Financial Statements

For the Year Ended December 31, 2018

(With Independent Auditors' Report Thereon)

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

#### INDEPENDENT AUDITORS' REPORT

To the Board of Trustees Waypoint

Additional Offices: Nashua, NH Andover, MA Greenfield, MA Ellsworth, ME

#### Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Waypoint, which comprise the consolidated statement of financial position as of December 31, 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 Financial Statements

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

#### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements

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

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

#### Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Waypoint as of December 31, 2018, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Report on Summarized Comparative Information

We have previously audited Waypoint's 2017 consolidated financial statements, and we expressed an unmodified opinion on those audited consolidated financial statements in our report dated March 27, 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.

#### Other Matters

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidated Schedules of Operating Expenses for 2018 and 2017 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 26, 2019 on our consideration of Waypoint's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Waypoint's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Waypoint's internal control over financial reporting and compliance.

March 26, 2019

Melanson Heath

#### WAYPOINT

#### Consolidated Statement of Financial Position

# December 31, 2018 (with comparative totals as of December 31, 2017)

|                                       | '                                       |                            |                       |                      |
|---------------------------------------|---|----------------------------|-----------------------|----------------------|
| ASSETS                                | Without Donor<br>Restrictions           | With Donor<br>Restrictions | 2018<br><u>Total</u>  | 2017<br>             |
|                                       |   |                            |                       |                      |
| Current Assets:                       |   |                            |                       |                      |
| Cash and cash equivalents             | \$ 231,128                              | \$ 847,449                 | \$ 1,078,577          | \$ 890,431           |
| Accounts receivable, net              | 714,112                                 |                            | 714,112               | 884,748              |
| Contributions receivable              | 60,000                                  | -                          | 60,000                | 40,000               |
| Prepald expenses                      | 192,744                                 |                            | 192,744               | 241,546              |
| Total Current Assets                  | 1,197,984                               | 847,449                    | 2,045,433             | 2,056,725            |
|                                       | , | 2.1.,1.70                  | 2,010,100             | 2,000,720            |
| Investments                           | 14,007,444                              | 2,132,950                  | 16,140,394            | 17,630,209           |
| Beneficial interest held in trusts    | •                                       | 1,679,591                  | 1,679,591             | 1.867,906            |
| Property and equipment, net           | <u>6,358,505</u>                        |                            | 6,358,505             | 6,256,362            |
| Total Assets                          | \$_21,563,933                           | <b>\$</b> 4,659,990        | \$_26,223,923         | \$ 27,821,202        |
| LIABILITIES AND NET ASSETS            |   |                            |                       |                      |
| Current Liabilities:                  |   | •                          |                       |                      |
| Accounts payable                      | \$ 217,685                              | \$ -                       | \$ 217.685            | . 6 05 007           |
| Accrued payroll and related expenses  | 564,736                                 |                            | \$ 217,685<br>564,736 | \$ 95,667            |
| Other liabilities                     | 67,299                                  | -                          | 67,299                | 666,502<br>69,062    |
| Bonds payable                         | 140,000                                 | _                          | 140,000               | 140,000              |
| Total Current Liabilities             | 989,720                                 |                            | 989,720               |                      |
| , see self see all see all see        | 500,120                                 | -                          | 909,720               | 971,231              |
| Bonds payable, net of current portion | 4,065,000                               | •                          | 4,065,000             | 4,205,000            |
| Deferred loans - NHHFA                | 1,250,000                               | -                          | 1,250,000             | 1,250,000            |
| Interest rate swap agreements         | 885,525                                 |                            | 885,525               | 1,062,342            |
| Total Liabilities                     | 7,190,245                               |                            | 7,190,245             | 7,488,573            |
| Not Assets:                           | , ,                                     |                            | 1,100,12.10           | 7,700,075            |
| Without donor restrictions:           |   |                            |                       |                      |
| Undesignated                          | 356,244                                 | _                          | 366,244               | 167,293              |
| Board designated                      | 14,007,444                              | -                          | 14,007,444            | 15,309,844           |
| With donor restrictions               |   | 4,659,990                  | 4,659,990             | 4,855,492            |
| Total Net Assets                      | 14,373,688                              | 4,659,990                  | 19,033,678            | _20,332,629          |
| Total Liabilities and Not Assets      | \$ 21,563,933                           | \$ 4,659,990               | \$ 26,223,923         | \$ <u>27,821,202</u> |
|                                       |   |                            | 10120,010             | 4 21 10 1 1 COZ      |

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

WAYPOINT

#### Consolidated Statement of Activities

For the Year Ended December 31, 2018 (with comparative totals for the year ended December 31, 2017)

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | 2018<br>Total        | 2017<br>Total             |
|--|-------------------------------|----------------------------|----------------------|---------------------------|
| Support and Revenue:                         |                               |                            |                      |                           |
| Support:                                     |                               | A 4 000 F04                | 0 4 700 500          | \$ 1,722,683              |
| Contributions                                | \$ 386,091                    | \$ 1,336,501               | \$ 1,722,592         | \$ 1,722,683<br>5,007,897 |
| Government grants                            | 5,401,404                     | •                          | 5,401,404            |                           |
| In-kind contributions                        | 94,633                        | •                          | 94,633               | 159,343<br>392,160        |
| income from special events, net              | 369,175                       | -                          | 369,175              | 382,100                   |
| Revenue:                                     |                               |                            | r (22.060            | 4,504,096                 |
| Service fees                                 | 5,422,960                     | -                          | 5,422,960            | 32,023                    |
| Olher  | 64,715                        | -                          | 64,715               | 32,023                    |
| Net assets released from restriction:        | 4 405 220                     | W 400 FF61                 |                      |                           |
| Program releases                             | 1,139,556                     | (1,139,556)                | •                    | -                         |
| Endowment releases                           | 80,674                        | (80,674)                   | cc4 275              | 694,255                   |
| Endowment transfer to support operations     | 661,375_                      | <del></del>                | 661,375              |                           |
| Total Support and Revenue                    | 13,620,583                    | 116,271                    | 13,736,854           | 12,512,457                |
| Operating Expenses:                          |                               |                            |                      |                           |
| Program services                             | 11,550,792                    | , -                        | 11,550,792           | 10,374,824                |
| Management and genoral                       | 1,380,172                     |                            | 1,380,172            | 1,350,475                 |
| Fundralsing                                  | 427,546                       |                            | 427,546              | 397,992                   |
| Total Operating Expenses                     | 13,358,510                    |                            | 13,358,510           | 12,123,291                |
| Change in net assets before                  |                               |                            |                      |                           |
| non-operating items                          | 262,073                       | 116,271                    | 378,344              | 389,166                   |
| Non-Operating Items:                         | (200 575)                     | 400 470                    | (1,006,030)          | 2,426,476                 |
| Investment income (loss)                     | (882,572)                     | (123,458)                  | 176,817              | 106,042                   |
| Unrealized gain (loss) on interest rate swap | 176,817                       | (400 245)                  | (188,315)            | 131,927                   |
| Change in beneficial interest                | 4 000                         | (188,315)                  | 1,608                | 699                       |
| Interest Income                              | 1,608                         | -                          | (661,375)            | (694,255)                 |
| Endowment transfer to support operations     | (661,375)                     | <del>`</del> _             |                      |                           |
| Total Non-Operating Items                    | (1,365,522)                   | (311,773)                  | (1,677,295)          | 1,970,889                 |
| Change in net assets                         | (1,103,449)                   | (195,502)                  | (1,298,951)          | 2,360,055                 |
| Net Assets, Beginning of Year, as restated   | 15,477,137                    | 4,855,492                  | 20,332,629           | 17,972,574                |
| Net Assets, End of Year                      | \$ 14,373,688                 | \$ 4,659,990               | <b>\$</b> 19,033,678 | \$ 20,332,629             |

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

WAYPOINT

# Consolidated Statement of Functional Expenses For the Year Ended December 31, 2018 (with comparative totals for the year ended December 31, 2017)

| Personnel expense:  | Program<br><u>Services</u>   | Management<br>and General  | Fundraising  | 2018<br><u>Total</u>   | 2017<br><u>Total</u>  |
|---|--|--|--|--|---|
| Salaries and wages Employee benefits Payroil related costs Mileage reimbursement Contracted services Suototal personnel expense   | \$ 6,614,360<br>742,615<br>743,794<br>442,792<br>560,035<br>9,103,596      | \$ 849,923<br>66,141<br>65,549<br>1,878<br>96,132<br>1,079,623                                       | \$ 316,127<br>19,071<br>25,122<br>413<br><u>6,553</u><br>367,286 | \$ 7,780,410<br>827,827<br>834,465<br>445,083<br>662,720<br>10,550,505   | \$ 6,928,730<br>781,346<br>751,020<br>421,527<br>547,074<br>9,429,697   |
| Accounting Assistance to individuals Communications Conferences, conventions, meetings Depreciation In-kind contributions Insurance Interest Legal Membership dues Miscellaneous Occupancy Printing and publications Rental and equipment maintenance Supplies Travel | 718,608<br>148,344<br>34,183<br>298,245<br>90,213<br>62,170<br>250,245<br> | 28,700  10,147 19,533 36,417 3,420 9,468 67,527 3,949 7,947 13,167 41,188 12,656 25,586 17,700 3,144 | 3,913<br>2,674<br>11,700<br>22,916<br>2,029<br>2,655             | 28,700<br>718,608<br>166,740<br>56,018<br>334,662<br>94,633<br>74,104<br>317,772<br>3,949<br>29,992<br>40,193<br>548,507<br>91,540<br>122,782<br>115,040 | 30,330<br>744,299<br>154,946<br>45,719<br>316,750<br>159,403<br>74,678<br>300,049<br>27,320<br>40,626<br>43,065<br>426,568<br>68,101<br>109,469<br>92,986 |
| Total Functional Expenses   | \$ <u>11,550,792</u>   | \$ <u>1,380,172</u>  | 356<br>\$ 427,546  | 64,765<br>\$_13,358,510  | 59,285<br>\$_12,123,291   |

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

#### WAYPOINT

#### Consolidated Statement of Cash Flows For the Year Ended December 31, 2018 (with comparative totals for the year ended December 31, 2017)

| Cook Flows From Operating Activities:  |      | <u>2018</u>          |        | <u>2017</u>  |
|--|------|----------------------|--------|--------------|
| Cash Flows From Operating Activities: Change in net assets Adjustments to reconcile change in net assets to net cash provided by operating activities: | \$   | (1,298,951)          | \$     | 2,360,055    |
| Depreciation Contributions restricted for endowment and long   | ]-   | 334,662              |        | 316,750      |
| term purposes  |      | (16,717)             |        | (265,005)    |
| Realized (gain) loss on investments  |      | (136,619)            |        | 60,566       |
| Unrealized (gain) loss on investments  |      | 1,688,070            |        | (2,049,713)  |
| Change in beneficial interest in trusts  | ,    | 188,315              |        | (131,927)    |
| Change in interest rate swap Changes in operating assets and liabilities:  |      | (176,817)            |        | (106,042)    |
| Accounts receivable  |      | 170,636              |        | (281,333)    |
| Prepaid expenses Contributions receivable  |      | 48,802               |        | (40,494)     |
| Accounts payable   |      | (20,000)             |        | (04.400)     |
| Accrued expenses   |      | 122,018<br>(101,766) |        | (31,103)     |
| Other liabilities  |      | (101,766)            |        | (149,642)    |
| Net Cash Provided (Used) By Operating Activities   | _    |                      | _      | 47,675       |
| iver cash Provided (Osed) by Operating Activities  |      | 799,870              | :      | (270,213)    |
| Cash Flows From Investing Activities:  |      |                      |        |              |
| Purchases of investments   |      | (693,481)            | (      | (15,732,031) |
| Proceeds from sale of investments  |      | 631,845              |        | 15,991,440   |
| Purchase of fixed assets   |      | <u>(426,805)</u>     | _      | (261,461)    |
| Net Cash Provided (Used) By Investing Activities   |      | (488,441)            |        | (2,052)      |
| Cash Flows From Financing Activities: Contributions restricted for endowment and long-   |      |                      |        |              |
| term purposes  |      | 16,717               |        | 265,005      |
| Payment of long-term debt  | _    | (140,000)            | _      | (135,005)    |
| Net Cash Provided (Used) By Financing Activities   |      | (123,283)            | _      | 130,000      |
| Net Change in Cash and Cash Equivalents  |      | 188,146              |        | (142,265)    |
| Cash and Cash Equivalents, Beginning   | _    | 890,431              |        | 1,032,696    |
| Cash and Cash Equivalents, Ending  | \$   | 1,078,577            | \$     | 890,431      |
| SUPPLEMENTAL INFORMATION:<br>Interest Paid   | \$   | 317,772              | \$     | 300,049      |
| The accompanying notes are an integral part of these fir   | nanc | vial statements      | ****** |              |

#### WAYPOINT

Notes to Consolidated Financial Statements For the Year Ended December 31, 2018

#### 1. Description of Organization

In 2018, Child and Family Services of New Hampshire changed its name to Waypoint. Waypoint (the Organization) is a nonprofit organization, founded in 1850, that currently aids more than 20,000 individuals, statewide, through an array of social services.

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

#### Early Childhood - Family Support & Education Services

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

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

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

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

Children, Youth, and Family - Intervention and Treatment Programs

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

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

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

#### Runaway and Homeless Youth Services

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

#### Senior Care and Independent Living

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

Additionally, the Organization runs two unique programs:

Camp Spaulding – Since 1921, Camp Spaulding has helped campers from all types of backgrounds enjoy the benefits of a traditional, resident camp experience. In 2015, the Organization formed a partnership with the YMCA of Greater Nashua whereby the Organization will own the camp and the YMCA will handle daily operations and summer programming. This collaboration will combine a 96-year camp history, an exceptional facility,

strong community support, and the expertise of two premier New Hampshire nonprofit organizations.

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

#### 2. Significant Accounting Policies

#### Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 has been implemented in 2018 and the presentation in these consolidated financial statements has been adjusted accordingly. The ASU has been applied retrospectively which increased net assets without donor restrictions by \$926,308 and decreased net assets with donor restrictions by \$926,308, resulting from the reclassification of long-lived assets with implied time restrictions as required under ASU 2016-14.

#### Principles of Consolidation

The consolidated financial statements include Waypoint (formerly Child and Family Services of New Hampshire) and Child and Family Realty Corporation, a commonly controlled organization. All inter-organization transactions have been eliminated.

#### Comparative Financial Information

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with Accounting Principles Generally Accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2017, from which the summarized information was derived.

#### Cash and Cash Equivalents

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

#### Accounts Receivable

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

#### Contributions Receivable

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

#### Investments

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

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

#### Beneficial Interest Held in Trusts

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

#### Property and Equipment

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

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

#### Interest-Rate Swap

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

#### Net Assets

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

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

Net Assets With Donor Restrictions — Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

#### Donated Services and In-Kind Contributions

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

#### Advertising Costs

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

#### Functional Allocation of Expenses

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

#### Measure of Operations

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

#### Tax Status

Waypoint has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(25).

Both entities are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, they are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. In 2018, Waypoint was subject to unrelated business income tax and filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

#### **Estimates**

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

#### Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts and contributions receivable is considered to be limited due to high historical collection rates. Investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment

securities will occur in the near term and that such change could materially affect the amounts reported in the Consolidated Statement of Financial Position. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Investment Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

#### Fair Value Measurements and Disclosures

Certain assets and liabilities are reported at fair value in the consolidated financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

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

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

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

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

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

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

- Initial measurement of noncash gifts, including gifts of investment assets and unconditional promises to give.
- Recurring measurement of endowment investments (Note 6) Level 1.
- Recurring measurement of beneficial interests in trusts (Note 7) Level 3.
- Recurring measurement of line of credit (Note 9) Level 2.
- Recurring measurement of bonds payable and interest rate swap (Note 10) – Level 2.
- Recurring measurement of deferred loans (Note 11) Level 2.

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

# 3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, are comprised of the following at December 31, 2018:

| Financial assets at year end:   |                        | \$  | 1,078,57 <b>7</b> |
|---|------------------------|-----|-------------------|
| Cash and cash equivalents   |                        |     | 714,112           |
| Accounts receivable, net Contributions receivable   |                        |     | 60,000            |
| Investments -   | •                      |     | 16,140,394        |
| Beneficial interest held in trusts  |                        |     | 1,679,591         |
| Total financial assets  | • •                    |     | 19,672,674        |
| Less amounts not available to be used within one year:  Net assets with donor restrictions Less:  Net assets with purpose restrictions to be met in less than a year Donor-restricted endowment subject to spending policy rate (4.25%) and appropriation | 4,659,990<br>(847,449) |     | ·                 |
|   |                        |     | 3,721,891         |
| Board-designated endowment  | 14,007,444             |     |                   |
| Less: Board-designated endowment annual spending policy rate (4.25%)  | (595,316)              | _   | 13,412,128        |
| Less total amounts not available to be used within one year   |                        | -   | 17,134,018        |
| Financial assets available to meet general expenditures over the next year  | <u>:</u>               | \$_ | 2,538,656         |
| ·   |                        |     |                   |

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

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

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

#### 4. Accounts Receivable

Accounts receivable consisted of the following at December 31:

|                                       | 2018                    | 2017   |
|---------------------------------------|-------------------------|--|
| Grants receivable<br>Fees for service | 338,650 (3,900) 334,750 | Receivable         Allowance         Net           \$ 628,244         \$ (3,900)         \$ 624,344           260,404         -         260,404           \$ 888,648         \$ (3,900)         \$ 884,748 |

#### 5. Prepaid Expenses

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

#### 6. Investments

Investments at fair value consist of mutual funds totaling \$16,140,394 and \$17,630,209 at December 31, 2018 and 2017, respectively.

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

The Organization's policy is to avail itself of a Board-approved percentage of investment income for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees for 2018 is 4.5% of the average fair market value of all investments over the previous twelve quarters.

As discussed in Note 2 to these consolidated financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of the December 31, 2018. Level 2 is for investments measured using inputs such as quoted prices for similar assets, quoted prices for the identical asset in inactive markets, and for investments measured at net asset value that can be redeemed in the near term. Level 3 is for investments measured using inputs that are unobservable, and is used in situations for which there is little, if any, market activity for the investment.

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

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

#### 7. Beneficial Interest Held in Trust

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

At December 31, 2018 and 2017, the fair market value of the funds, which approximates the present value of future benefits expected to be received, was \$800,624 and \$868,099, respectively.

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

|                                    | Percentage          | )    |                               |     |                               |
|------------------------------------|---------------------|------|-------------------------------|-----|-------------------------------|
| Trust                              | Interest            |      | <u>2018</u>                   |     | <u>2017</u>                   |
| Greenleaf<br>Spaulding<br>Cogswell | 100%<br>100%<br>50% | . \$ | 350,806<br>297,837<br>230,324 | \$  | 401,167<br>336,123<br>262,517 |
| Total                              |                     | \$_  | 878,967                       | \$. | 999,807                       |

Beneficial interest in funds held by others is reported at its fair value, which is estimated as the present value of expected future cash inflows on a recurring basis. As discussed in Note 2, the valuation technique used by the Organization is a Level 3 measure because there are no observable market transactions. Changes in the fair value of assets measured at fair value on a recurring basis using significant unobservable inputs are comprised of the following:

| Balance at December 31, 2016   | \$  | 1,735,979              |
|--|-----|------------------------|
| Change in value of beneficial interest                                 |     | 131,927                |
| Balance at December 31, 2017<br>Change in value of beneficial interest |     | 1,867,906<br>(188,315) |
| Balance at December 31, 2018   | \$. | 1,679,591              |

#### 8. Property, Equipment and Depreciation

A summary of the major components of property and equipment is presented below:

|  |    | <u>2018</u>                   | <u>2017</u>                   |
|--|----|-------------------------------|-------------------------------|
| Land and land improvements Buildings and improvements      | \$ | 1,114,949<br>8,335,089        | \$<br>1,114,949<br>8,072,313  |
| Furniture, fixtures, and equipment<br>Vehicles<br>Software |    | 796,686<br>107,581<br>285,372 | 796,686<br>101,585<br>166,592 |
| Construction in progress                                   |    | 38,870_<br>10,678,547         | 17,217<br>10,269,342          |
| Subtotal  Less: accumulated depreciation                   | -  | (4,320,042)                   | (4,002,980)                   |
| Total  | \$ | 6,358,505                     | \$<br>6,266,362               |

#### 9. Line of Credit

The Organization has a \$1,500,000 revolving line of credit agreement with a bank. The line of credit expired on June 30, 2018 and was extended through June 30, 2019. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (5.50% at December 31, 2018), adjusted daily. At December 31, 2018, the balance on this line of credit was \$0. The line was not utilized in 2018.

#### 10. Bonds Payable

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

for 2018 and 2017 is added to interest expense in the Consolidated Statement of Functional Expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the Consolidated Statement of Financial Position, and annual changes, if any, in the fair value of the swap in the Consolidated Statement of Activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the Consolidated Statement of Activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the Consolidated Statement of Activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2018 and 2017, the Organization recorded the swap liability position of \$885,525 and \$1,062,342, respectively. During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one-hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the adjusted period LIBOR (30 day) rate and 325 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2018, the Organization was in compliance with these covenants.

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

bonds payable:

| <u>Ar</u>      | <u>mount</u>               |
|----------------|----------------------------|
| <b>\$</b> 1    | 40,000                     |
| 1              | 50,000                     |
| 1              | 60,000                     |
| 1              | 65,000                     |
|                | 75,000                     |
| . 3,4          | 115,000                    |
| \$ <u>4,</u> 2 | 205,000                    |
|                | \$ 1<br>1<br>1<br>1<br>3,4 |

## 11. Deferred Loans - NHHFA

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

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

## 12. Endowment Funds

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

## Board-designated Investments

As of December 31, 2018, the Board of Trustees had designated \$14,007,444 of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

#### Donor-designated Endowments

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

#### **Funds with Deficiencies**

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2018.

#### **Investment Policy**

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

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

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

#### **Spending Policy**

The Organization's spending policy in 2018 is 4.5% (4.25% in 2019) of the average total endowment value over the trailing 12 quarters with a 1% contingency margin. This includes interest and dividends paid out to the Organization.

The net asset composition of endowment investments as of December 31, 2018 is as follows:

| •  | Without Donor<br>Restrictions | With Donor<br>Restrictions |            | Total Net<br>Endowment<br><u>Assets</u> |
|--|-------------------------------|----------------------------|------------|---|
| Board-designated endowment funds Donor-restricted endowment funds: Original donor-restricted gift amount and amounts required to be maintained | \$<br>14,007,444              | \$<br><del>-</del> ,       | <b>`\$</b> | 14,007,444                              |
| in perpetuity by donor Accumulated investment gains  | -                             | 1,679,406<br>453,544       |            | 1,679,406<br><u>453,544</u>             |
| Total funds  | \$<br>14,007,444              | \$<br>2,132,950            | \$.        | 16,140,394                              |

Changes in endowment net assets as of December 31, 2018 are as follows:

|  | Without Donor<br><u>Restrictions</u>              | With Donor<br>Restrictions                      | Total Net<br>Endowment<br><u>Assets</u>              |
|--|---|---|--|
| Endowment net assets, beginning of year Contributions Appropriations from endowment Investment income, net | \$ 15,309,844<br>99,498<br>(519,326)<br>(882,572) | \$ 2,320,365<br>16,717<br>(80,674)<br>(123,458) | \$ 17,630,209<br>116,215<br>(600,000)<br>(1,006,030) |
| Endowment net assets, end of year  | \$ 14,007,444                                     | \$ <u>2,132,950</u>                             | \$ <u>16,140,394</u>                                 |

## 13. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following:

|  |     | 2018      |     | 2017      |
|--|-----|-----------|-----|-----------|
| Subject to expenditure for specified purpose:    |     |           |     |           |
| Camp   | \$  | 113,699   | \$  | 134,161   |
| Child abuse prevention                           |     | 153,836   |     | 322,306   |
| Early intervention                               |     | -         |     | 2,000     |
| Family counseling                                |     | 14,160    |     | 20,860    |
| Homecare   |     | 92,430    |     | 50,000    |
| Human trafficking                                |     | 30,000    |     | 6,000     |
| IT and other projects                            |     | 208,891   |     | -         |
| Teen and youth                                   | _   | 234,433   |     | 131,895   |
|  |     | 847,449   |     | 667,222   |
| Endowment:                                       |     |           | •   |           |
| Accumulated earnings restricted by donors for:   |     |           |     |           |
| General operations                               |     | 131,716   |     | 162,919   |
| Camp operations                                  |     | 92,896    | •   | 165,335   |
| Other purposes                                   | _   | 228,932   |     | 329,422   |
|  |     | 453,544   |     | 657,676   |
| Original gift restricted by donors for:          |     |           |     |           |
| General operations                               |     | 133,407   |     | 133,407   |
| Camp operations                                  |     | 548,988   |     | 532,271   |
| Other purposes                                   | _   | 997,011   | _   | 997,010   |
|  | _   | 1,679,406 |     | 1,662,688 |
| Total restricted endowment                       |     | 2,132,950 |     | 2,320,364 |
| Not subject to spending policy or appropriation: | -   | •         |     |           |
| Beneficial interest in trusts                    | _   | 1,679,591 |     | 1,867,906 |
| Total  | \$_ | 4,659,990 | \$_ | 4,855,492 |

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended December 31, 2018:

| Satisfaction of purpose restrictions:                              |      |           |
|--|------|-----------|
| _  | . \$ | 144,888   |
| Camp<br>Child abuse prevention                                     |      | 295,614   |
|  |      | 2,000     |
| Early intervention   |      | 10,200    |
| Family counseling  |      | 265,542   |
| Homecare<br>Human trafficking                                      |      | 26,000    |
| IT and other projects  |      | 227,130   |
| Teen and youth   |      | 168,182   |
| reen and your  |      | 1,139,556 |
| Restricted-purpose spending-rate distributions and appropriations: |      | `         |
| Correct operations   |      | 13,335    |
| General operations   |      | 30,959    |
| Camp operations  |      | 36,380    |
| Other purposes   | •    | 80,674    |
| Total  | \$   | 1,220,230 |

## 14. Assistance to Individuals

The \$718,608 in "Assistance to individuals" (see Consolidated Statement of Functional Expenses) is comprised of the following (rounded to the nearest thousand):

| Payment to parents of foster children Housing assistance to youth at risk of homelessness Gift cards provided to families during holiday season Food for at risk youth | \$ 325<br>115<br>65<br>38 |
|--|---------------------------|
| Other assistance such as medical, childcare, transportation, and family activities   | 176                       |
|  | \$ <u>719</u>             |

#### 15. Functionalized Expenses

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include clerical, IT, and administration, which are allocated to program and supporting services based primarily on a percentage of personnel costs related to programs.

#### 16. Defined Contribution Plan

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the Internal Revenue Code and other limitations specified in the Plan. There were no contributions made to the plan by the Organization for the years ended December 31, 2018 and 2017, respectively.

#### 17. Operating Leases

The Organization leases office space under the terms of non-cancellable lease agreements that expired at various times through 2018. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements totaled \$182,368 and \$141,787 for the years ended December 31, 2018 and 2017, respectively.

## 18. Transactions with Related Parties

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the year ended December 31, 2018, the total legal expense from related parties was \$403.

### 19. Concentrations of Risk

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

## 20. Subsequent Events

Subsequent events have been evaluated through March 26, 2019, the date the consolidated financial statements were available to be issued.

WAYPOINT

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

| Salaries and wages<br>Employee benefits | Ç          | Family<br>ounseling<br>465,270 | \$          | Teen<br>and<br>Youth |            | Child Abuse<br>Treatment<br>& Femily<br>Strengthening<br>1,571,090 | Chad<br>Abuse<br><u>Prevention</u><br>\$ 1,435,811 | Early<br><u>Intervention</u><br>\$ 344,092 | 1 <u>Homecare</u><br>\$ 1.649.913 | Adoptions<br>and<br>Pregnancy<br>Counseling | Ασνοσεον            | Summe<br><u>Cemp</u> |   | Totel<br>Program   | W        | ianagement<br>and<br><u>General</u> | Eundralsin       | 1  | 2018<br><u>Totel</u> |
|---|------------|--------------------------------|-------------|----------------------|------------|--|--|--|-----------------------------------|---|---------------------|----------------------|---|--------------------|----------|-------------------------------------|------------------|----|----------------------|
| Payroll related costs                   | -          | 39,789<br>56,967               |             | 135,822<br>100,911   |            | 190,979<br>173,279   | 181,757  | 33,660                                     | 144,054                           | \$ 81,328<br>12,984                         | \$ 118,831<br>2,883 | \$ 5,728<br>897      |   | 6,514,360          | \$       | 549,923                             | \$ 316,127       | \$ | 7,780,410            |
| Mileage reimbursement                   |            | 5,880                          |             | 41,849               |            | 249,506  | 161,282  | 37,294                                     | 196,825                           | 7,437                                       | 9,278               | 521                  |   | 742,615<br>743,784 |          | 55,141                              | 19,071           |    | 827,827              |
| Contracted services                     |            | 28,809                         |             | 43,507               |            | 95,385   | 68,137   | 18,647                                     | 53,274                            | 1,294                                       | 69                  | 158                  |   | 442,792            |          | 65,549                              | 25,122           |    | 834,465              |
| Accounting                              |            | <u>:</u>                       |             | •                    |            |  | 165,055  | 20,255                                     | 23,248                            | 9,429                                       | 2,312               | 171,937              |   | 560,035            |          | 1,678<br>96,132                     | 413              |    | 445,083              |
| Assistance to incividuals               |            | 5,064                          |             | 190,794              |            | 355,345  | 133,826  | -  | , <u></u>                         | •   | -                   | -                    |   | -                  |          | 25,700                              | 6,553            |    | 562,720              |
| Communications                          |            | 8,493                          |             | 33,575               |            | 41,973   | 33,808   | 4.940                                      | 3,014                             | 10,071                                      | -                   | 7,494                |   | 718,608            |          | 23,700                              | -                |    | 28,700               |
| Conferences, conventions,<br>meetings   |            |                                |             |                      |            | .,   | 00,000   | 4,940                                      | 15,451                            | 1,999                                       | 1,522               | 594                  |   | 148,344            |          | 10,147                              | 8,249            |    | 718,509<br>165,740   |
| Depreciation                            |            | 3,014                          |             | 3,691                |            | 2,415  | 19,919   | 1,544                                      | 1,649                             | 3   |                     |                      |   |                    |          |                                     | ,0,240           |    | 100,140              |
| in-kind contributions                   |            | 7,672<br>1,510                 |             | 118,639              |            | 44,925   | 40,542   | 7,670                                      | 7,670                             | 4,383                                       | 1,857               | 1                    |   | 34,183             |          | 19,533                              | 2,302            |    | 56,018               |
| Insurance                               |            | 5,881                          |             | 61,077               |            | 27,628   | -  | •  | .,                                | 4,000                                       | 2,191               | 54,553               |   | 298,245            |          | 35,417                              | -                |    | 334,652              |
| Interest                                |            | 13,902                         |             | 11,048<br>39,721     |            | 17,230   | 15,802   | 3,225                                      | 6,877                             | 711   | 775                 | -                    |   | 90,213             |          | 3,420                               | 1,935            |    | 94,633               |
| Legal                                   |            | 10,002                         |             | 39,727               |            | 81,429   | 73,485   | 13,903                                     | 13,903                            | 7 544                                       | 3,972               | 168<br>1,956         |   | 62,170             |          | 9,468                               | 2,466            |    | 74,104               |
| Membership dues                         |            | 1,531                          |             | 1,254                |            | 4.00.4   |  | -  | •                                 |   | 0,5,7               | 1,500                |   | 250,245            |          | 67.527                              | -                |    | 317,772              |
| Miscolaneous                            |            | 1,847                          |             | 4,518                |            | 1,224<br>6,725   | 7,241  | 6  | 6,368                             | 3   | 502                 | 3                    |   | 18,132             |          | 3,949                               |                  |    | 3,949                |
| Cocupancy                               |            | 45,179                         |             | 148.753              |            | 140,092  | 3,475<br>111,318                                   | 1,052                                      | 5,851                             | 648   | 174                 | 232                  |   | 24,352             | ,        | . 7,947<br>13,157                   | 3,913            |    | 29,992               |
| Printing and publications               |            | 2,891                          |             | 9.092                |            | 14,541   | 12,070   | 10,107                                     | 27,452                            | 3,222                                       | 3,597               | 5,889                |   | 495,619            |          | 41,188                              | 2,574            |    | 40,193               |
| Rental and equipment<br>maintanance     |            |                                |             |                      |            | . 4,0-1  | 12,010   | 3,003                                      | 12,054                            | 435   | 1,220               | 672                  |   | 55,968             |          | 12,655                              | 11,700<br>22,918 |    | 548,507              |
| Supplies                                |            | 5,310                          |             | 15,574               |            | 30,366   | 27,270   | 5,186                                      | . e eee                           |   |                     |                      | • | ,                  |          | 12,000                              | 22,310           |    | 91,540               |
| Suppos<br>Travel                        |            | 10,874                         |             | 26,700               |            | 21,931   | 17,739   | 3,589                                      | 6,293<br>12,408                   | 2,860                                       | 1,485               | 823                  |   | 95,157             |          | 25,585                              | 2,029            |    | 122,782              |
| 110101                                  | _          | 958                            | _           | 36,453               |            | 4,662  | 14,225   | 999  | 3,233                             | 654<br>134                                  | . 719               | 71                   |   | 94,555             |          | 17,700                              | 2,855            |    | 115,040              |
| Total                                   |            | 11,421                         |             | 000.075              | _          |  |  |  | 0,233                             | 134   | 147                 | 464                  |   | 61,255             |          | 3,144                               | 356              |    | 84,765               |
| **                                      | - <u>-</u> | 11,721                         | ٠ <u>_'</u> | ,968,075             | <b>5</b> _ | 3,084,373  | \$ <u>2,520,752</u>                                | \$ 509,257                                 | \$_2,195,583                      | 145,518                                     | \$ <u>151,934</u>   | \$ 263,179           |   | 11,550,792         | <b>s</b> | 1,380,172                           | \$ 427,548       | s: | 13,358,510           |

See Independent Auditors' Report.

WAYPOINT

#### Consolidated Schedule of Operating Expenses For the Year Ended December 31, 2017

|   | Sateries and wages<br>Employee benefits<br>Payroll related costs<br>Mileage reimbursement<br>Contracted services<br>Accounting<br>Assistance to individuals<br>Communications | s<br>s | Family (curselling) 522,885 37,324 60,648 9,801 22,582 - 5,012 10,050 | <b>5</b>      | Teen<br>and<br>Youth<br>852,919<br>150,239<br>69,118<br>40,081<br>31,653 | Châd Abuse<br>Treatment<br>& Family<br>Strengthening<br>\$ 1,354,655<br>149,749<br>157,580<br>235,980<br>60,627 | Child Abuse Prevention \$ 1,048,837 143,588 114,720 57,575 153,844 138,033 | Early<br>Intervention<br>\$ 259,423<br>25,395<br>26,621<br>18,478<br>18,505 | \$ 1,598,573<br>152,914<br>179,648<br>58,311<br>20,030 | \$ 76,399<br>17,176<br>8,661<br>1,708<br>7,847 | Ched<br>Advocacy<br>\$ 111,510<br>2,894<br>8,721<br>217<br>6,988 | Summer<br>Cemo<br>5 6,707<br>865<br>534<br>74<br>163,932 | Total<br><u>Program</u><br>\$ 5,842,108<br>650,093<br>848,231<br>418,205<br>485,786 | Management and General \$ 821,492 75,528 73,785 2,383 44,338 | Fundraising<br>\$ 285,130<br>25,925<br>31,004<br>958<br>16,950 | ì<br>\$     | 2017<br><u>Total</u><br>5,928,730<br>781,346<br>751,020<br>421,527<br>547,074 |  |
|---|---|--------|---|---------------|--|---|--|---|--|--|--|--|---|--|--|-------------|---|--|
|   | Conferences, conventions,   |        | 10,050  |               | 40,518   | 39,937  | 25,217   | 4,881   | 2,431  | 500  | -  | 5,026  | 744.000   | 30,330   | •  |             | 30,330  |  |
|   | ಗಾಳಿಕಟ್ಟಾತ  |        | 3,595   |               | 3,026  |   | 40,4,17  | 4,001   | 20,441   | 2,329  | 1,589  | 742  | 744,299<br>145,684  | •  | -  |             | 744,299   |  |
|   | Depreciation  |        | 22,292  |               | 59,535   | 2,650   | 15,405   | 2,038   | 1,002  | 410  |  |  | 143,004   | 3,950  | 5,312  |             | 154,948   |  |
| • | In-kind contributions<br>Insurance<br>Interest  |        | 40<br>5,371   |               | 95,448<br>10,827   | 65,161<br>39,198<br>18,288  | 58,591<br>14,174   | 10,289<br>17<br>3,224   | 12,003   | 5,144<br>198                                   | 1,723<br>3,430   | 1<br>1,715   | 29,850<br>245,180   | 12,375<br>58,590   | 3,493  |             | 45,719<br>316,750   |  |
|   | Legat<br>Mambership dues<br>Miscalianeous   |        | 22,944<br>1,795   |               | 35,300<br>1,024  | 67,070<br>1,425   | 70,600   | 10,590  | 10,907<br>12,355                                       | 752<br>5,295                                   | 833<br>3,539   | 227<br>1,765   | 135,809<br>64,583<br>229,449  | 23,594<br>7,550<br>70,600                                    | 2,545  |             | 159,403<br>74,578   |  |
|   | Occupancy   |        | 1,904   |               | 4,475  | 9,008   | 6,195  | 450   | 5,514  | -  | 800  | -  | -   | 27,320   |  |             | 300,049   |  |
|   | Printing and publications   |        | 38,936  | 1.            | 28,658   | 107,440   | 3,488<br>67,757  | 4,316   | 6,800  | 178  | 220  | 278  | 18,203  | 20,019   | 2,404  |             | 27,320<br>40,528  |  |
|   | Rental and oculoment  |        | 1,213   |               | 2,117  | 6,925   | 15,350   | 9,760<br>206  | 36,536<br>5,968  | 2,575  | 3,394  | 383  | 30,645<br>393,419   | 10,129<br>24,954   | 2,291  |             | 43,055  |  |
|   | maintenance<br>Supplies   |        | 8,210<br>5,700  |               | 13,799<br>28,306   | 24,712  | 24,958   | 3,898   | 7,292  | . 784<br>. 1.810                               | 855  | 1  | 33,999  | 4,097  | 8,195<br>30,005  |             | 426,569<br>68,101   |  |
|   | Travel  |        | 1,511   |               | 30,669   | 19,274<br>7,144   | 11,688<br>14,168   | 1,734<br>#62  | 13,804   | 575  | 1,317<br>598   | 839<br>47  | 86,533<br>82,804  | 21,602   | 1,334  |             | 109,469   |  |
|   | Total   | \$7    | 79,813  | 5 <u>1,51</u> | 17,531   | <b>52</b> ,757,648  | \$ 1,993,722   | . — —   | 3,940  | 176  | 219  | 275  | 58,964  | 7,879<br>179   | 2,303  |             | 92,935<br>59,285  |  |
|   |   |        |   |               |  |   |  | \$ 412,763  | \$ <u>2,147,559</u>                                    | \$ <u>130,493</u>                              | \$ <u>148,699</u>  | S_186,391  | \$_10,374,824   | \$1,350,475  | 5_397,992  | 5 <u>12</u> | 2,123.291   |  |

See Independent Auditors' Report.



Formerly
CHILD AND FAMILY SERVICES

#### **BOARD OF TRUSTEES**

SEPTEMBER 2019

Borja Alvarez de Toledo President and CEO Lauren Adams Melissa Biron **Elaine Brody** Nina Chang **Bill Conrad** Maria Devlin **Tiffany Diamond** Jane Gile Wendy Gladstone Brad Kuster Marilyn Mahoney **Holly Mintz** Lyndsee Paskalis Shayleen Roberts' **Mark Rouvalis** Ken Sheldon Jeffrey Seifert Stephanie Singleton Jennifer Stebbins





## **COLLEEN M. IVES**

## CHIEF OPERATING OFFICER

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

## PROFESSIONAL EXPERIENCE

WAYPOINT, Manchester, NH • 2018-Present

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

Oversees all aspects of program delivery including; fiscal and personnel management, quality assurance and **Chief Operating Officer** program development

ROCKPORT MORTGAGE CORPORATION, Gloucester, MA • 2008-2017

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

Vice President, Operations & Quality Control

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

IVES DEVELOPMENT ASSOCIATES, Manchester, NH • 2005-2016

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

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

Led an 18-month comprehensive change initiative that:

o Resulted in the development of a transition plan for the assimilation of an Interim Executive Director including an operations plan that aimed to recalibrate the culture;

Transformed climate of accountability for a \$55M client by implementing Balanced Scorecard strategic measurement system. Designed, coordinated and facilitated on-site internal and external analysis of 11 retail locations in 9 states, analyzing threats and weaknesses in business to build a platform for growth.

CAREER NOTE: Concurrent with consulting enterprise (2006 - 2010), designed and taught introductory and upper level psychology and sociology courses at Granite State College in Concord, Manchester and Portsmouth, New Hampshire. COLLEEN M. IVES . Page 2 ..

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

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

Acting Executive Director & Chief Operating Officer

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

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

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

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

#### Statewide Director

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

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

#### **EDUCATION**

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

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

## Gina Corey Ferrante, C.P.A.

#### Core Skills:

- System
  Integration
- Internal Controls
- AuditPreparation
- Policies and Procedures
- Budget

Preparation and Analysis Streamlining accounting processes

#### Work.Experience:

Community Teamwork, Inc. 2013-2019

Lowell, Massachusetts

Director of Finance and Accounting

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

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

## Michael F. Reilly, PC 2006-2013

Haverhill, Massachusetts

#### Audit Manager

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

Gina Corey Ferrante, C.P.A.

## Digital Equipment Corporation 1987-1992 Acton, Massachusetts

#### Accounting Systems Analyst

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

## Epsilon Data Management 1985-1987

Burlington, Massachusetts

#### Director of Accounting

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

## Ryder Systems, Inc. 1984-1985

Miami, Florida

#### Manager of Accounting

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

#### Price Waterhouse

1981-1984

Miami, Florida

#### Senior Accountant

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

#### Education:

## Florida International University

Masters of Science in Taxation

## University of Miami

**BBA** Accounting

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

#### Borja Alvarez de Toledo, M.Ed.

## 464 Chestnut St, Manchester, NH. 03105/ 603-782-6442 alvarezdetoledob@waypointnh.org

#### **Professional Profile**

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

#### Professional Experience

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

December 2013- Present

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

#### Riverside Community Care

Dedham, MA

2009-2013

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

#### The Guidance Center, Inc.

Cambridge, MA

1998 - 2009

~ Chief Operating Officer

2007 - 2009

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

Private Practice in Psychotherapy and Clinical Consultation Madrid, Spain

1992 - 1998

#### Universidad Pontificia de Comillas Madrid, Spain

1991 - 1998

#### ~Adjunct Faculty

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

#### Centro Médico-Psicopedagógico

Madrid, Spain

1994 - 1997

#### ~Clinical Coordinator/Director of Training.

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

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

1991- 1994

- ~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program
- · Provided evaluation and treatment for chemically dependent adults and their families.
- ~ Senior Family Therapist, Couples and Family Therapy Program
- · Worked as a family therapist in the evaluation and treatment of adolescents and families.

#### Charles River Health Management

Boston, MA

1989 - 1991

~ Senior Family Therapist, Home Based Family Treatment Program.

#### Education

Graduate Certificate of Business
University of Massachusetts, Lowell, 2000.
Master's Degree in Education
Counseling Psychology Program. Boston University, 1989.
B.A. in Clinical Psychology
Universidad Pontificia de Comillas, Madrid, Spain. 1988

#### **Publications**

- 2009 Ayers, S & Alvarez de Toledo, B. Community Based Mental Health with Children and Femilies. In A. R. Roberts (Ed.) , Social Worker's Desk Reference (2nd ed.), New York: Oxford University Press, 2009
- Topical Discussion: Advancing Community-Besed Clinical Practice and Research: Learning in the Field. Presented at the 19th Annual Research Conference: A System of Care for Children's Mental Health: Expanding the Research Base, February 2006, Tampa, FL.
- 2001 Lyman, D.R.; Slegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. How to be little and still think blg: Creating a grass roots, evidence based system of care. Symposium presented at the 14th Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.
- 2006 Lyman, D.R., B. Alvarez de Toledo, The Ecology of Intensive community based Intervention. In Lightburn, Λ., P. Sessions. Handbook of Community Based Clinical Practice. Oxford University Press, 2006, England.
- 2001 Lyman, D.R., B. Alvarez de Toledo (2001) Risk factors and treatment outcomes in a strategic intensive family program. In Newman, .C, C. Liberton, K. Kutash and R. Friedman, (Eds.) A System of Care for Children's Mental Health: Expanding the Research Base (2002), pp. 55-58. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.

1994-98 Research papers and professional presentations in peer reviewed journals in Spain

#### Languages

Fluent in Spanish, French and Italian.

### CONTRACTOR NAME

## Key Personnel

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



# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Cornerstone VNA (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 178 Farmington Rd. Rochester, NH 03867.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2091 (Item #36), 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 and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$718,375.87.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

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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

Date

Name: Deborah D. Scheetz

Title: Director

Cornerstone VNA

5-27-2030



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  |  | Catherine Pinos  |
|---|--|--|
| Date  | Name:<br>Title:                            | Catherine Pinos, Attorney  |
| I hereby certify that the foreg<br>the State of New Hampshire | oing Amendment was a<br>at the Meeting on: | oproved by the Governor and Executive Council of (date of meeting) |
|   | OFFICE                                     | OF THE SECRETARY OF STATE  |
| Date  | Name:<br>Title:                            |  |



## **Exhibt A Amendment #3**

#### Scope of Services

## 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Strafford County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States; Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

## 2. Scope of Work

- 2.1. The Contractor shall provide In Home Care Services through the Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

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#### **Exhibt A Amendment #3**

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX).
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide In Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- 2.3. The Contractor shall administer services as follows:
  - 2.3.1. Access to Services
    - 2.3.1.1. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting applications for services directly from an individual and in accordance with Section 2.4.2, below.
    - 2.3.1.2. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2:3.2. Client Request and Application for Services
    - 2.3.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and
      - 2.3.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.3.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
  - 2.3.3. Client Eligibility Requirements for Services

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### **Exhibt A Amendment #3**

- 2.3.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.5, above.
- 2.3.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.5, above.
- 2.3.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.5, above.
- 2.3.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.5, above.
- 2.3.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.

### 2.3.4. Client Assessments and Service Plans

- 2.3.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.3.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due

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to mental health, or developmental issues or criminal histories receive services.

## 2.3.5. Person Centered Provision of Services

- 2.3.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.3.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.3.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.3:5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.3.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.3.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.3.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.3.5.1.7. Individual's rights are affirmed and protected.
  - 2.3.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.3.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

### 2.3.6. Client Fees and Donations

- 2.3.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.3.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.4.7 Adult Protection Services.
  - 2.3.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.

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- 2.3.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.3.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.3.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.3.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.3.6.2.1 May charge fees to individuals, (except as stated in Section 2.4.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.3.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.3.6.2.3 May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.3.6.2.4. Shall ensure that all fees support the program for which donations were given.

## 2.3.7. Adult Protection Services

- 2.3.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.3.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.3.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.3.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

2.3.8. Referring Clients to Other Services

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- 2.3.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 2.3.9. Client Wait Lists
  - 2.3.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
  - 2.3.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
  - 2.3.9.3. The Contractor shall include at a minimum the following information on its wait list:
    - 2.3.9.3.1. The individual's full name and date of birth.
    - 2.3.9.3.2. The name of the service being requested.
    - 2.3.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
    - 2.3.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
    - 2.3.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
    - 2.3.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.4.9.4, below.
    - 2.3.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
  - 2.3.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
    - 2.3.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
    - 2.3.9.4.2. Declining mental or physical health of the caregiver.
    - 2.3.9.4.3. Declining mental or physical health of the individual.
    - 2.3.9.4.4. Individual has no respite services while living with a caregiver.

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- 2.3.9.4.5. Length of time on the wait list.
- 2.3.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.3.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list. in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.3.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.3.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.3.10. E-Studio Electronic Information System
  - 2.3.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
  - 2.3.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
  - 2.3.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.3.11. Criminal Background Check and BEAS State Registry Checks
  - 2.3.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 2.3.12. Grievance and Appeals Process
  - 2.3.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:

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- 2.3.12.1.1. The client's name.
- 2.3.12.1.2. The type of service received by the client.
- 2.3.12.1.3. The date of written complaint or concern of the client.
- 2.3:12.1.4. The nature/subject of the complaint or concern of the client.
- 2.3.12.1.5. The staff position in the agency who addresses complaints and concerns.
- 2.3.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
- 2.3.12.1.7 The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2.3.13. Client Feedback

- 2.3.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.4. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.5. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.6. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.7. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.8. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.8.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.8.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.8.3. A description of time frames necessary for obtaining staff replacements.

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- 2.8.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.8.5. A description of the method for training new staff members performing duties under this Agreement.

#### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.4.6.2.
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2:1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site.
  - 3.2.2. The Contractor shall include in the written notification the following:

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- 3.2.2.1. The reasons for the inability to deliver services.
- 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
- 3.2.2.3. An explanation of how service recipients and the community shall be notified.
- 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

## 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

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## Adult In-Home Care - Cornerstone VNA

|                             | 01/01/2017 through 0 | 6/30/2017 Service I   | Jnits   | <del></del>   |
|-----------------------------|----------------------|---|---------|---|
| Adult In-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. |         | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 6.364   | \$9.58  |   |
| Title IIIB In Home Services | 1/2 Hour             |   |         | \$ 60,967.12  |
| Title IIIB Home Health Aide |                      | _[  | \$9.58  | <u> </u>  |
|                             | 1/2 Hour             | 120   | \$12,50 | \$ 1,500.00   |
| Title IIIB Nursing          | 1/2 Hour             | ol  | \$24.50 | \$  |

| 07/01/2017 through 06/30/2018 Service Units |             |   |         |                     | 3 1,500.00  |  |
|---|-------------|---|---------|---------------------|---|--|
| Adult In-Home Care                          | · Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. |         | Monthly I<br>Reques | Amount of<br>Funding being<br>ited for each<br>ervice |  |
| Title XX In Home Services                   | 1/2 Hour    | 12,728  | \$10.06 |                     |   |  |
| Title IIIB In Home Services                 | 1/2 Hour    | 0   | \$10.06 |                     | 128,043.68  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour    | 239   |         |                     |   |  |
| Title IIIB Nursing                          | 1/2 Hour    | 239   | \$13.13 | -                   | 3,138.07  |  |
| ·   | 117211001   | <u> </u>  | \$25.73 | \$                  | -   |  |

|                             |           | Total # of Units of<br>Service<br>anticipated to be |                  | Total Amount of<br>Monthly Funding being |
|-----------------------------|-----------|---|------------------|--|
| Adult In-Home Care          | Unit Type | delivered.  | Rate per Service | Requested for each<br>Service            |
| Title XX in Home Services   | 1/2 Hour  | 12,728  | \$10.06          |  |
| Title IIIB In Home Services | 1/2 Hour  | 12,7.20   | \$10.06          | 120,040,00                               |
| Title IIIB Home Health Aide | 1/2 Hour  | 239   |                  |  |
| Title IIIB Nursing          | 1/2 Hour  | 0   | \$25.73          | 0,100.01                                 |

|                             | 07/01/2019 through 0 | 6/30/2020 Service I   | Units          |          | 3,138.07   |
|-----------------------------|----------------------|---|----------------|----------|--|
| Adult In-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | ,              | Month    | al Amount of<br>y Funding being<br>ested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 10,670  | \$12.00        | <u> </u> | 128,043.68   |
| Title IIIB In Home Services | 1/2 Hour             | 1   | \$12.00        | -        | 120,043.08   |
| Title IIIB Home Health Aide | 1/2 Hour             |   |                | ð        |  |
| Title IIIB Nursing          |                      | 196   | <b>\$16.00</b> | \$.      | 3,138.07   |
| This individual             | 1/2 Hour             | 0   | \$25.73        | \$       | -  |

|                             | 07/01/2020 through 0 | 6/30/2021 Service I   | Units            | ,  |
|-----------------------------|----------------------|---|------------------|--|
| :<br>Adult In-Home Care     | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding bein<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 10,670  | \$12.00          |  |
| Title IIIB In Home Services | 1/2 Hour             | 0   |                  |  |
| Title IIIB Home Health Aide | 1/2 Hour             | <del>                                     </del>                  | \$12.00          |  |
|                             |                      | 196   | \$16.00          | \$ 3,138.07  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          |  |

|                             | 07/01/2021 through 0 | 6/30/2022 Service t   | Units          |   |
|-----------------------------|----------------------|---|----------------|---|
| Adult In-Home Care          | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. |                | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 10,670  | \$12.00        |   |
| Title IIIB In Home Services | 1/2 Hour             | 0   | \$12.00        | 120,070.00  |
| Title III8 Home Health Aide | 1/2 Hour             | 106   |                |   |
| Title IIIB Nursing          |                      | 196   | <b>\$16.00</b> | \$ 3,138.07   |
| The mb ruising              | 1/2 Hour             | _   0   | \$25.73        | \$ .  |

Carnerstone VNA

Exhibit B-1 Amendment #3

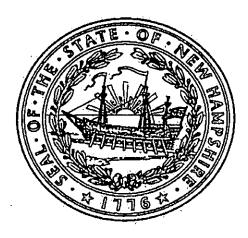
# State of New Hampshire Department of State

#### **CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that CORNERSTONE VNA is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 04, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64220

Certificate Number: 0004921882



#### IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 28th day of May A.D. 2020.

William M. Gardner

Secretary of State

# **CERTIFICATE OF AUTHORITY**

| Snana Rollins   |  |  |   |
|---|--|--|---|
| (Name of the elect  | ed Officer of the Corporatio   | n/LLC; cannot be contrac   | hereby certify that:<br>it signatory)   |
| 1. I am a duly elected Cler   | k/Secretary/Officer of(Corp  | _Cornerstone VNA<br>poration/LLC Name)   | · ·   |
| 2. The following is a true c<br>held onMarch 19_, 2<br>(Date)                         | opy of a vote taken at a me<br>0_20, at which a quorur   | eting of the Board of Dire<br>n of the Directors/shareh  | ctors/shareholders, duly called and<br>olders were present and voting.  |
| VOTED: That Julie Reyno<br>(Name and  | lds CEO<br>d Title of Contract Signatory   | (may list  | more than one person)   |
| is duly authorized on beha<br>agreements with the State                               | f ofCornerstone VNA<br>(Name of Corporation  |  | _ to enter into contracts or  |
| documents, agreements a   | iny of its agencies or dep<br>nd other instruments, and<br>desirable or necessary to   | any amendments, revis  | authorized to execute any and a<br>lons, or modifications thereto, whic<br>vote.  |
| thirty (30) days from the c<br>New Hampshire will rely<br>position(s) indicated and t | act amendment to which the late of this Certificate of Au on this certificate as evident they have full authority is listed individual to bind the | is certificate is attached thority. I further certify the ence that the person(s) to bind the corporation e corporation in contracts | ins in full force and effect as of the . This authority remains valid for at it is understood that the State of listed above currently occupy the . To the extent that there are any s with the State of New Hampshire, |
| Dated: May 27,2020  | ······   | Signature of E<br>Name: Sharla<br>Title: CVNA T  |   |

#### Client#: 1021942

ACORD...

PRODUCER

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/27/2020

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

CONTACT Lorraine Michals, CIC

| USI         | Insurance Services LLC  |                        |                         | P  | HÔNE<br>NC, No, Ext): (            | 03-66                    | 5-6028                                    |                                    | FAX<br>(A/C, No): | 610-5  | 37-9883      |
|-------------|---|------------------------|-------------------------|--|------------------------------------|--------------------------|---|------------------------------------|-------------------|--|--------------|
| 3 E         | Executive Park Drive, Suite 300   |                        |                         | E-MAIL<br>ADDRESS: lorraine.mlchals@usi.com                                  |                                    |                          |   |                                    |                   |  |              |
| Bed         | lford, NH 03110   |                        |                         |  | ODICEOS.                           |                          |   | FORDING COVERAG                    | E                 |  | NAIC #       |
| 855         | 874-0123  | •                      |                         | 18   | NSURER A : TO                      | chnol                    |   | Company, Inc.                      |                   |  | 42376        |
| INSU        |   |                        |                         | IX.  | NSURER B :                         |                          |   |                                    |                   |  |              |
|             | CornerStone VNA   |                        |                         | <u> </u>   | NSURER C :                         |                          |   |                                    | ,                 |  |              |
|             | 178 Farmington Road   |                        |                         | _  | NSURER D :                         |                          |   |                                    |                   | *  |              |
|             | Rochester, NH 03867   |                        |                         | <u> </u>   | NSURER E :                         |                          |   |                                    |                   |  |              |
|             | ,   |                        |                         | <del>-</del>   | NSURER F :                         |                          |   | -                                  |                   |  |              |
|             | (EDACES CER   | TIEIC                  | ATC                     | NUMBER:  | NOUNEN F.                          |                          |   | REVISION NUM                       | BFR:              |  |              |
|             | VERAGES CERTIFY THAT THE POLICIES   |                        |                         |  | REEN ISSUE                         | D TO                     |   |                                    |                   | POLIC  | Y PERIOD     |
| IN<br>CI    | DICATED. NOTWITHSTANDING ANY RESERVICE MAY BE ISSUED OR MAY INCLUSIONS AND CONDITIONS OF SUCH | QUIR<br>PERTA<br>I POL | EMEN<br>NN. T<br>ICIES. | T, TERM OR CONDITION OF A<br>THE INSURANCE AFFORDED<br>LIMITS SHOWN MAY HAVE | ANY CONTR<br>BY THE PO<br>BEEN RED | IACT O<br>LICIES<br>UCED | R OTHER DO<br>DESCRIBED I<br>BY PAID CLAI | CUMENT WITH R<br>KEREIN IS SUBJE   | ESPECT            | TO WH  | ICH THIS     |
| INSR<br>LTR | TYPE OF INSURANCE   | ADDL                   | SUBR<br>WVD             | POLICY NUMBER  | POLIC<br>(MAVDC                    | X****                    | POLICY EXP<br>(MM/DDYYYY)                 |                                    | LIMIT             | 8  |              |
|             | COMMERCIAL GENERAL LIABILITY  |                        |                         | 1  |                                    |                          |   | EACH OCCURRENC                     |                   | \$   |              |
|             | CLAIMS-MADE OCCUR   |                        |                         | · · · · · · · · · · · · · · · · · · ·  |                                    |                          | !   | PAMAGE TO RENTE                    | (Leuce)           | \$   |              |
|             |   |                        |                         |  |                                    | •                        |   | MED EXP (Any one p                 |                   | \$   |              |
|             |   | Į.                     |                         |  |                                    |                          |   | PERSONAL & ADV                     |                   | s  |              |
|             | GEN'L AGGREGATE LIMIT APPLIES PER:  |                        |                         |  |                                    |                          |   | GENERAL AGGREG                     |                   | 5  |              |
|             | PRO-  |                        |                         |  |                                    |                          |   | PRODUCTS - COMP                    | OP AGG            | \$   |              |
| 1           |   |                        |                         |  |                                    |                          |   |                                    |                   | \$   |              |
|             | OTHER: AUTOMOBILE LIABILITY   | +                      |                         |  | <del></del>                        |                          |   | COMBINED SINGLE                    | LIMIT             |  |              |
|             | <del></del>   | 1                      |                         |  |                                    |                          | 1   | (Ea accident)<br>BODILY INJURY (Pa | r person)         | \$   |              |
|             | ANY AUTO OWNED SCHEDULED  |                        |                         | •  |                                    |                          |   | BODILY INJURY (Pe                  |                   | 5  | <del>-</del> |
|             | OWNED SCHEDULED AUTOS ONLY HIRED NON-OWNED  |                        |                         |  |                                    |                          |   | PROPERTY DAMAG                     |                   | s  |              |
|             | AUTOS ONLY NON-OWNED AUTOS ONLY   |                        |                         |  |                                    |                          |   | (Per accident)                     |                   | 1  |              |
|             | <del>  -  </del>  | <del> </del>           | -                       | ·  |                                    |                          |   |                                    |                   | <del>                                     </del> |              |
|             | UMBRELLA LIAB OCCUR   |                        |                         |  | .                                  |                          | '   | EACH OCCURRENC                     | .E                | \$   |              |
|             | EXCESS LIAB CLAIMS-MADE   | 4                      |                         |  |                                    |                          |   | AGGREGATE                          |                   | 5  |              |
|             | DED RETENTION \$  | 1                      | <b></b> -               |  |                                    |                          |   | PER                                | IOTH-             | \$   |              |
| Α           | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N   |                        |                         | WWC3423965   | 07/01                              | /2019                    | 07/01/2020                                |                                    | OTH-<br>ER        | 500  | ***          |
|             | ANY PROPRIETOR/PARTNER/EXECUTIVE N  | N/A                    |                         |  |                                    |                          |   | E.L. EACH ACCIDEN                  |                   | \$500,   |              |
|             | (Mandatory In NH) If yes, describe under  |                        |                         |  |                                    |                          |   | E.L. DISEASE - EA E                | MPLOYEE           | T  |              |
|             | DESCRIPTION OF OPERATIONS below   | ļ                      | <u> </u>                |  |                                    |                          | ļ   | E.L. DISEASE - POL                 | ICY LIMIT         | \$500,   | 000          |
| ĺ           |   |                        | 1                       |  |                                    |                          |   |                                    |                   |  |              |
|             |   |                        |                         |  |                                    |                          |   |                                    |                   |  |              |
|             |   |                        |                         |  |                                    |                          |   |                                    |                   |  |              |
| DE\$        | CRIPTION OF OPERATIONS / LOCATIONS / VEHI   | CLES (                 | ACORI                   | ) 101, Additional Remarks Schedule   | , may be attac                     | hed if m                 | ore space is requ                         | ired)                              |                   |  |              |
|             | •   |                        |                         |  |                                    |                          | ·   |                                    |                   |  | ,            |
|             |   |                        |                         | •  |                                    |                          |   |                                    |                   |  | ì            |
|             |   |                        |                         |  |                                    |                          |   |                                    |                   |  |              |
|             |   |                        |                         | ·  |                                    |                          |   |                                    |                   |  |              |
|             |   |                        |                         |  |                                    |                          |   |                                    |                   |  |              |
|             |   | , .                    |                         |  |                                    |                          |   |                                    |                   |  |              |
| CE          | RTIFICATE HOLDER  |                        |                         |  | CANCELLA                           | TION                     |   |                                    |                   |  |              |
| VE          | THE PARTY HARDER  |                        |                         |  |                                    |                          | +   | •                                  |                   | •  |              |
|             |   |                        |                         | 0  | SHOULD A                           | NY OF                    | THE ABOVE DI                              | ESCRIBED POLICI                    | ES BE CA          | NCELL  | ED BEFORE    |

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THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

. 129 Pleasant Street

Concord, NH 03301-3857

Department of Health and Human Services

**Bureau of Contracts & Procurement** 

AUTHORIZED REPRESENTATIVE



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/27/2020 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). Paula Martineau, AAI, ACSR PRODUCER (603) 570-1073 (603) 812-2600 Cross Insurance-Portsmouth (A/C, No. Ext): E-MAIL ADDRESS: P pmartineau@crossagency.com 75 Portsmouth Blvd. Suite 100 NAIC # INSURER(S) AFFORDING COVERAGE Philadelphia Ins Co Portsmouth NH 03801 INSURER A : INSURED INSURER B Cornerstone VNA INSURER C 178 Farmington Rd INSURER D INSURER E NH 03867 Rochester INSURER F 19-20 Master Llab **CERTIFICATE NUMBER:** REVISION NUMBER: **COVERAGES** THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS. EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. ADDL SUBR TYPE OF INSURANCE **POLICY NUMBER** 1,000,000 COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE DAMAGE TO RENTED 100.000 CLAIMS-MADE | X OCCUR 10,000 MED EXP (Any one person) 1,000,000 PHPK2002565 07/01/2019 07/01/2020 PERSONAL & ADV INJURY 3.000.000 GENERAL AGGREGATE GENTL AGGREGATE LIMIT APPLIES PER: 3,000,000 JECT PRODUCTS - COMPIOP AGG POLICY | Employee Benefits-retro 1,000,000 s OTHER: GOMBINED SINGLE LIMIT (Ea accident) \$ 1,000.000 AUTOMOBILE LIABILITY BODILY INJURY (Per person) ANY AUTO OWNED SCHEDULED 07/01/2019 07/01/2020 PHPK2002565 RODII Y IN IURY (Per accident) AUTOS ONLY HIRED AUTOS NON-OWNED PROPERTY DAMAGE (Per accident) s AUTOS ONLY AUTOS ONLY 2.000.000 UMBRELLA LIAB × OCCUR **EACH OCCURRENCE** PHUB682572 07/01/2019 07/01/2020 EXCESS LIAB CLAIMS-MADE **AGGREGATE** RETENTION \$ DED WORKERS COMPENSATION PER STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT Each Incident 1,000,000 Professional Liability 3,000,000 07/01/2019 07/01/2020 PHPK2002565 Aggregate DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Insurance afforded by the policies described herein is subject to all the terms, exclusions, warranties and conditions of such policies.

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

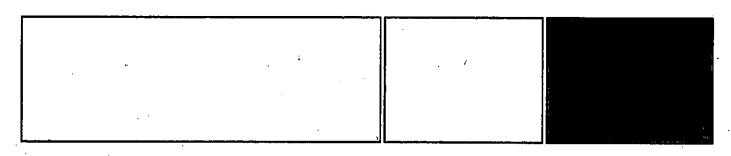
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# MISSION STATEMENT

"Our mission is to promote the optimum level of well-being, independence and dignity of those living in the community by providing trusted, compassionate and expert health care."







FINANCIAL STATEMENTS

December 31, 2019 and 2018

With Independent Auditor's Report



#### INDEPENDENT AUDITOR'S REPORT

Board of Directors Cornerstone VNA

We have audited the accompanying financial statements of Cornerstone VNA (the Association), which comprise the balance sheets as of December 31, 2019 and 2018, 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 (U.S. GAAP); 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 audits 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 Cornerstone VNA as of December 31, 2019 and 2018, 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. GAAP.

Board of Directors Cornerstone VNA Page 2

# Other Matters

Effect of Adopting New Accounting Standards

Berry Dunn McNeil & Parker, LLC

As discussed in Note 1, the Association adopted new accounting guidance, Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers (Topic 606), and related guidance, and FASB ASU No. 2018-08, Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made. Our opinion is not modified with respect to these matters.

Manchester, New Hampshire

March 19, 2020

# **Balance Sheets**

# **December 31, 2019 and 2018**

# **ASSETS**

|   | <u>2019</u>                                | <u>2018</u>                              |
|---|--|--|
| Current assets Cash and cash equivalents  | \$ 1,211,638                               | \$ 1,432,255                             |
| Patient accounts receivable, less allowance for uncollectible accounts of \$179,531 in 2019 and \$116,956 in 2018<br>Prepaid expenses and other current assets    | 941,291<br><u>93,129</u>                   | 900,792<br><u>82,988</u>                 |
| Total current assets  | 2,246,058                                  | 2,416,035                                |
| Investments and assets limited as to use<br>Beneficial interest in perpetual trust<br>Property and equipment, net   | 4,560,566<br>956,729<br>748,107            | 2,518,444<br>806,993<br>889,926          |
| Total assets  | \$ <u>8,511,460</u>                        | \$ <u>6,631,398</u> ,                    |
| LIABILITIES AND NET ASSETS  |  |  |
| Current liabilities Accounts payable and accrued expenses Accrued payroll and related expenses Deferred revenue Current portion of obligation under capital lease | \$ 615,755<br>1,046,731<br>26,199<br>8,925 | \$ 395,769<br>916,015<br>22,538<br>8,691 |
| Total current liabilities   | 1,697,610                                  | 1,343,013                                |
| Long-term liabilities Obligation under capital lease, excluding current portion  Total liabilities  | 1,697,610                                  | 8,925<br>1,351,938                       |
|   |  |  |
| Net assets  Net assets without donor restrictions  Net assets with donor restrictions   | 5,857,121<br><u>956,729</u>                | 4,472,467<br>806,993                     |
| Total net assets  | 6,813,850                                  | 5,279,460                                |
| Total liabilities and net assets  | \$ <u>8,511,460</u>                        | \$ <u>6,631,398</u>                      |

# Statements of Operations

# Years Ended December 31, 2019 and 2018

| ·  | <u>2019</u>         | <u>2018</u>       |
|--|---------------------|-------------------|
| Operating revenue                                | •                   |                   |
| Net patient service revenue                      | \$13,455,785        | \$11,404,206      |
| Grants   | 111,322             | 111,887           |
| Municipal appropriations                         | 72,124              | 67,329            |
| Other revenue                                    | ·                   | 3,285             |
| Total operating revenue                          | <u>13,639,231</u>   | 11,586,707        |
| Operating expenses                               |                     |                   |
| Salaries and benefits                            | 9,908,389           | 8,985,473         |
| Professional fees and contract services          | 294,455             | 185,869           |
| Transportation                                   | 402,540             | 343,505           |
| Program supplies and expense                     | 1,002,606           | 869,787           |
| Occupancy  | 50,205              | 34;247            |
| Depreciation and amortization                    | 182,320             | 183,297           |
| Provision for bad debts                          | 120,000             | 185,000           |
| Other operating expenses                         | <u>812,959</u>      | <u> 720,051</u>   |
| Total operating expenses                         | 12,773,474          | 11,507,229        |
| Operating income                                 | 865,757             | <u>79,478</u>     |
| Other revenue and gains (losses)                 |                     |                   |
| Contributions                                    | 72,661              | 84,176            |
| Investment income                                | 99,381              | 68,491            |
| Change in fair value of investments              | <u>346,855</u>      | <u>(134,019</u> ) |
| Total other revenue and gains (losses)           | 518,897             | 18,648            |
| Excess of revenues over expenses and increase in |                     |                   |
| net assets without donor restrictions            | \$ <u>1,384,654</u> | \$ <u>98,126</u>  |

# **Statements of Changes in Net Assets**

# Years Ended December 31, 2019 and 2018

| ·   | <u>2019</u>         | <u>2018</u>         |
|---|---------------------|---------------------|
| Net assets without donor restrictions  Excess of revenues over expenses and increase in net assets without donor restrictions | \$ 1,384,654        | \$ 98,126           |
| Net assets with donor restrictions Change in fair value of beneficial interest in perpetual trust                             | 149,736             | <u>(131,875</u> )   |
| Change in net assets  | 1,534,390           | (33,749)            |
| Net assets, beginning of year   | 5,279,460           | 5,313,209           |
| Net assets, end of year   | \$ <u>6,813,850</u> | \$ <u>5,279,460</u> |

# **Statements of Cash Flows**

# Years Ended December 31, 2019 and 2018

|  | <u>2019</u>         | <u>2018</u>         |
|--|---------------------|---------------------|
| Cash flows from operating activities   |                     |                     |
| Change in net assets   | \$ 1,534,390        | \$ (33,749)         |
| Adjustments to reconcile change in net assets to net cash provided   |                     | , (,,               |
| by operating activities  |                     |                     |
| Depreciation and amortization  | 182,320             | 183,297             |
| Provision for bad debts  | 120,000             | 185,000             |
| Gain on disposal of fixed assets   |                     | (3,285)             |
| Change in fair value of investments  | (346,855)           | 134,019             |
| Change in fair value of beneficial interest in perpetual trust (Increase) decrease in the following assets   | (149,736)           | 131,875             |
| Patient accounts receivable  | (160,499)           | 374,966             |
| Prepaid expenses and other current assets  | (10,141)            | 156,815             |
| Increase (decrease) in the following liabilities   |                     |                     |
| Accounts payable and accrued expenses  | 219,986             | 121,19 <del>4</del> |
| Accrued payroll and related expenses   | 130,716             | 129,634             |
| Deferred revenue   | <u>3,661</u>        | <u>(12,001</u> )    |
| Net cash provided by operating activities  | 1,523,842           | _1,367,765          |
| Cash flows from investing activities   |                     |                     |
| Purchases of investments   | (2,224,537)         | (787,641)           |
| Proceeds from sale of investments  | 529,270             | 73,837              |
| Capital expenditures   | (40,501)            | (239,310)           |
|  | /                   | /                   |
| Net cash used by investing activities  | <u>(1,735,768</u> ) | <u>(953,114</u> )   |
| Cash flows from financing activities   |                     |                     |
| Principal payments on obligation under capital lease   | (8,691)             | (8,463)             |
| Net (decrease) increase in cash and cash equivalents   | (220,617)           | 406,188             |
| The fact of the fa | (220,017)           | 400,100             |
| Cash and cash equivalents, beginning of year   | <u>1,432,255</u>    | <u>1,026,067</u>    |
| Cash and cash equivalents, end of year   | \$ <u>1,211,638</u> | \$ <u>1,432,255</u> |

#### **Notes to Financial Statements**

# December 31, 2019 and 2018

# 1. Summary of Significant Accounting Policies

# Organization

Cornerstone VNA (the Association) is a non-stock, non-profit corporation organized in the State of New Hampshire. The Association's primary purpose is to provide home health, hospice, and community health promotion services in Rochester, New Hampshire and the surrounding communities.

# **Basis of Presentation**

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

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

# **Income Taxes**

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

# **Use of Estimates**

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

# **Notes to Financial Statements**

#### December 31, 2019 and 2018

# 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. Short-term highly liquid investments with an original maturity of more than three months are classified as investments.

The Association has cash deposits, including certain investments, in financial institutions, which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

# **Allowance For Uncollectible Accounts**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days 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.

# Investments

Investments in equity and debt securities are reported at fair value. Investment income and the recognized change in fair value are included in the excess of revenues over expenses, to simplify the presentation of these amounts in the statement of operations, unless otherwise stipulated by the donor or state law.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

# **Assets Limited As To Use**

Assets limited as to use consist of assets designated by the board or restricted by donors.

#### **Beneficial Interest in Perpetual Trust**

The Association is an income beneficiary of a perpetual trust administered by others. Although the Association does not have access to the underlying principal, a portion of income earned from the trust is available and distributed annually to the Association. There are no restrictions on the use of this income. The Association's share of trust principal is recognized as net assets with donor restrictions at fair value. Changes in fair value are recognized as increases and/or decreases in the net assets with donor restrictions. Annual income distributions are recognized as increases in net assets without donor restrictions.

#### **Notes to Financial Statements**

# December 31, 2019 and 2018

# **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

# **Patient Service Revenue**

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Subtopic 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

#### **Notes to Financial Statements**

### December 31, 2019 and 2018

# **Contributions**

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

# **Newly Adopted Accounting Pronouncements**

In 2019, the Association adopted FASB Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers (Topic 606), and related guidance, which supersedes accounting standards that currently exist under U.S. GAAP and provides a single revenue model to address revenue recognition to be applied by all companies. Under the new standard, which added Topic 606 to the ASC, entities recognize revenue when a customer obtains control of promised goods or services in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. ASU No. 2014-09 also requires companies to disclose additional information, including the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Association elected to adopt this ASU retrospectively with the cumulative effect recognized at the date of initial application; therefore, the financial statements and related notes have been presented accordingly. The balances of accounts receivable and deferred revenue at the beginning of 2018 were \$1,789,105 and \$362,886, respectively. The impact of adoption for the year ended December 31, 2018 is an increase in net patient service revenue \$185,000 and an increase in operating expenses of \$185,000.

In 2019, the Association also adopted FASB ASU No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, which clarifies and improves the accounting guidance for contributions received and contributions made. The amendments in this ASU assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC Topic No. 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other accounting guidance, and (2) distinguishing between conditional and unconditional contributions. This ASU was adopted by the Association for the year ended December 31, 2019. Adoption of the ASU did not have a material impact on the Association's financial reporting.

# **Notes to Financial Statements**

# December 31, 2019 and 2018

# 2. Availability and Liquidity of Financial Assets

As of December 31, 2019, the Association has working capital of \$548,448 and average days (based on normal expenditures) cash and liquid investments on hand of 130 which includes cash, cash equivalents and long-term undesignated investments.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds, were as follows as of December 31:

|  | <u>2019</u> .                        | <u>2018</u>                          |
|--|--------------------------------------|--------------------------------------|
| Cash and cash equivalents Patient accounts receivable, net Investments                 | \$ 1,211,638<br>941,291<br>3,245,224 | \$ 1,432,255<br>900,792<br>1,415,838 |
| Financial assets available to meet cash needs for general expenditures within one year | \$ <u>5,398,153</u>                  | \$ <u>3,748,885</u>                  |

The Association manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- · Maintaining adequate liquid assets

#### **Notes to Financial Statements**

#### December 31, 2019 and 2018

# 3. Investments and Assets Limited as to Use

Investments and assets limited as to use, stated at fair value, consisted of the following:

| • • •   | <u>2019</u>         | <u>2018</u>         |
|---|---------------------|---------------------|
| Cash equivalents                                    | \$ 37,947           | \$ 51,591           |
| Money market accounts                               | 1,208,167           | -                   |
| Certificates of deposit                             | 673,814             | 657,372             |
| Debt instruments                                    | 000 004             |                     |
| Corporate bonds                                     | 223,081             | 204,004             |
| Marketable equity securities                        | 426,630             | 365,123             |
| Mutual funds  |                     | 707.000             |
| Equity funds  | 1,362,431           | 797,830             |
| Fixed income funds                                  | 342,047             | 279,539             |
| International funds                                 | 286,449             | 162,985             |
| Beneficial interest in perpetual trust              | <u>956,729</u>      | <u>806,993</u>      |
| Total investments                                   | \$ <u>5,517,295</u> | \$ <u>3,325,437</u> |
| Comprised of:                                       | •                   | 5                   |
| Funds without donor restrictions                    |                     |                     |
| Long-term assets (undesignated)                     | \$ 3 245 224        | \$ 1,415,838        |
| Board designated - operating reserve                | 1,315,342           | 1,102,606           |
| Funds with donor restrictions of perpetual duration | 1,515,542           | 1,102,000           |
| Beneficial interest in perpetual trust              | 956,729             | 806,993             |
| penenda interest in perpetual trust                 |                     |                     |
| Total investments                                   | \$ <u>5,517,295</u> | \$ <u>3,325,437</u> |

# Fair Value of Financial Instruments

FASB ASC Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

# **Notes to Financial Statements**

# December 31, 2019 and 2018

Assets measured at fair value on a recurring basis were as follows:

| Fair Value Measurements | at December 31, | 2019 |
|-------------------------|-----------------|------|
|                         |                 |      |

| •  | <u>1.011</u>  | <u>value ivieasure</u>                                     | ments at Dece          | iliber 31, ZV 19         |
|--|---|--|------------------------|--------------------------|
|  | <u>Total</u>  | <u>Level 1</u>   | Level 2                | Level 3                  |
| Cash equivalents   | \$ 37,947   | \$ 37,947  | \$ -                   | \$ -                     |
| Money market accounts  | 1,208,167   | 1,208,167  | Ψ -<br>-               | · -                      |
| Certificates of deposit  | 673,814   | 673,814  | _                      | -                        |
| Debt instruments   | . 0.0,014   | 0,0,014  | _                      | · -                      |
| Corporate bonds  | 223,081   | _  | 223,081                | _                        |
| Marketable equity securities   | 426,630   | 426,630  |                        | _                        |
| Mutual funds   | ,   |  |                        | •                        |
| Equity funds   | 1,362,431   | 1,362,431  | -                      |                          |
| Fixed income funds   | 342,047   | 342,047  |                        |                          |
| International funds  | 286,449   | 286,449  | _                      | ·<br>•                   |
| Beneficial interest in perpetual trust   | 956,729   | -  | _                      | 956,729                  |
| · · · ·  |   |  |                        |                          |
| Total investments  | \$ <u>5,517,295</u>   | \$ <u>2,455,504</u>  | \$ <u>223,081</u>      | \$ 956,729               |
|  |   |  |                        |                          |
|  | <u>Fair '</u><br><u>Total</u>   | √alue Measure<br>Level 1                                   | ments at Decer         | mber 31, 2018<br>Level 3 |
| Cash equivalents   | <u>Total</u>  | Level 1  | Level 2                | Level 3                  |
| Cash equivalents<br>Certificates of deposit  | <u>Total</u><br>\$ 51,591   | <u>Level 1</u><br>\$ 51,591                                | •                      |                          |
| Cash equivalents Certificates of deposit Debt instruments  | <u>Total</u>  | Level 1  | Level 2                | Level 3                  |
| Certificates of deposit Debt instruments   | Total<br>\$ 51,591<br>657,372   | <u>Level 1</u><br>\$ 51,591                                | <u>Level 2</u><br>\$ - | Level 3                  |
| Certificates of deposit Debt instruments Corporate bonds   | Total<br>\$ 51,591<br>657,372<br>204,004                                  | <u>Level 1</u> \$ 51,591 657,372                           | Level 2                | Level 3                  |
| Certificates of deposit Debt instruments   | Total<br>\$ 51,591<br>657,372   | <u>Level 1</u><br>\$ 51,591                                | <u>Level 2</u><br>\$ - | Level 3                  |
| Certificates of deposit Debt instruments Corporate bonds Marketable equity securities Mutual funds                                 | Total<br>\$ 51,591<br>657,372<br>204,004<br>365,123                       | \$ 51,591<br>657,372<br>365,123                            | <u>Level 2</u><br>\$ - | Level 3                  |
| Certificates of deposit Debt instruments Corporate bonds Marketable equity securities  | Total<br>\$ 51,591<br>657,372<br>204,004<br>365,123<br>797,830            | \$ 51,591<br>657,372<br>-<br>365,123<br>797,830            | <u>Level 2</u><br>\$ - | Level 3                  |
| Certificates of deposit Debt instruments Corporate bonds Marketable equity securities Mutual funds Equity funds                    | Total<br>\$ 51,591<br>657,372<br>204,004<br>365,123                       | \$ 51,591<br>657,372<br>-<br>365,123<br>797,830<br>279,539 | <u>Level 2</u><br>\$ - | Level 3                  |
| Certificates of deposit Debt instruments Corporate bonds Marketable equity securities Mutual funds Equity funds Fixed income funds | Total<br>\$ 51,591<br>657,372<br>204,004<br>365,123<br>797,830<br>279,539 | \$ 51,591<br>657,372<br>-<br>365,123<br>797,830            | <u>Level 2</u><br>\$ - | Level 3                  |

# **Notes to Financial Statements**

# **December 31, 2019 and 2018**

The fair value of corporate bonds is determined annually based on quoted market prices of similar instruments.

The fair value of the Association's beneficial interest in perpetual trust is based on Level 3 inputs. The fair value is determined annually based on the fair value of the assets included in the trust held by a financial institution, and is provided by the custodian.

Investment income and gains (losses) for investments and assets limited as to use, cash equivalents, and other investments are included in other revenue and gains (losses) and changes in net assets and are comprised of the following:

|   |     | <u>2019</u>       |     | <u>2018</u>         |
|---|-----|-------------------|-----|---------------------|
| Net assets without donor restrictions Investment income Change in fair value of investments         | \$  | 99,381<br>346,855 | \$  | 68,491<br>(134,019) |
| Net assets with donor restrictions Change in market value in beneficial interest in perpetual trust | . – | 149,736           |     | (131,87 <u>5</u> )  |
| Total   | \$_ | 595,972           | \$_ | (197,403)           |

The following table sets forth a summary of the changes in the level 3 beneficial interest in perpetual trust:

| December 31, 2017    | \$ 938,868        |
|----------------------|-------------------|
| Change in fair value | (131,875)         |
| December 31, 2018    | 806,993           |
| Change in fair value | 149,736           |
| December 31, 2019    | \$ <u>956,729</u> |

# **Notes to Financial Statements**

# December 31, 2019 and 2018

# 4. Property and Equipment

Property and equipment consisted of the following:

|  | <u>2019</u>   | <u>2018</u>                  |
|--|---|------------------------------|
| Land Land improvements Building and improvements Computer equipment - homecare homebase Furniture, fixtures, and equipment | \$ 50,485<br>48,532<br>900,424<br>594,537<br><u>1,157,254</u> | 48,532<br>900,424<br>554,036 |
| Total cost   | 2,751,232   | 2,710,731                    |
| Less accumulated depreciation  | 2,003,125   | _1,820,805                   |
| Property and equipment, net  | \$ <u>748,107</u>   | \$ <u>889,926</u>            |

# 5. Leases

The Association leases software under a noncancelable capital lease. Future minimum lease payments under this lease are:

| 2020  | \$<br>9,054 |
|---|-------------|
| Less amount reported as interest at 2.659%                | 129         |
|   | 8,925       |
| Less current portion                                      | <br>8,925   |
| Obligation under capital lease, excluding current portion | \$<br>      |

Amortization expense was \$8,961 in 2019 and \$8,463 in 2018.

#### **Notes to Financial Statements**

# December 31, 2019 and 2018

## 6. Patient Service Revenue

Patient service revenue was as follows:

|   | <u>2019</u>  | <u>2018</u>                                     |
|---|--|---|
| Medicare<br>Medicaid<br>Other third-party payers<br>Private pay | \$10,987,986<br>233,302<br>1,818,049<br><u>416,448</u> | \$ 9,160,476<br>205,646<br>1,628,449<br>409,635 |
| Total   | \$ <u>13,455,785</u>                                   | \$ <u>11,404,206</u>                            |

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

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

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$606,306 and \$548,092 for the years ended December 31, 2019 and 2018, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions and United Way and municipal appropriations.

#### **Notes to Financial Statements**

# December 31, 2019 and 2018

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

# 7. Retirement Plan

The Association has a 403(b) retirement plan. The retirement plan expense was \$196,479 and \$194,954 for the years ended December 31, 2019 and 2018, respectively.

## 8. Functional Expenses

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

|   | <u>2019</u>          | <u>2018</u>          |
|---|----------------------|----------------------|
| Program services                        | •                    | •                    |
| Salaries and benefits                   | \$ 8,864,070         | \$ 7,998,307         |
| Professional fees and contract services | 27,199               | 83,882               |
| Transportation                          | 383,439              | 325,589              |
| Program supplies and expense            | 1,002,606            | 869,787              |
| Occupancy                               | 45,144               | 30,764               |
| Depreciation and amortization           | 163,942              | 164,656              |
| Provision for bad debts                 | 120,000              | 185,000              |
| Other operating expenses                | <u>731,013</u>       | <u>646,822</u>       |
| Total program services                  | 11,337,413           | 10,304,807           |
| Administrative and general              |                      |                      |
| Salaries and benefits                   | 1,044,319            | 987,166              |
| Professional fees and contract services | 267,256              | 101,987              |
| Transportation                          | 19,101               | - 17,916             |
| Occupancy                               | 5,061                | 3,483                |
| Depreciation and amortization           | 18,378               | 18,641               |
| Other operating expenses                | <u>81,946</u>        | <u>73,229</u>        |
| Total administrative and general        | 1,436,061            | 1,202,422            |
| Total                                   | \$ <u>12,773,474</u> | \$ <u>11,507,229</u> |

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general expenses.

#### **Notes to Financial Statements**

# December 31, 2019 and 2018

# 9. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of patient accounts receivable by funding source:

|                   | •     | • | <u>2019</u> | <u>2018</u>  |
|-------------------|-------|---|-------------|--------------|
| Medicare<br>Other |       | , | 84 %<br>16  | . 76 %<br>24 |
|                   | Total |   | 100 %       | 100 %        |
| •                 | TOTAL |   |             | 100 %        |

# 10. Malpractice Insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at December 31, 2019 and 2018, nor are there any unasserted claims or incidents, which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

# 11. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through March 19, 2020, which is the date the financial statements were available to be issued. Subsequent to year end the Association was notified by an employee that the State Board of Nursing recently informed her that she may not provide services to adult patients under the license she currently holds. The impact to the Association for past services provided by the clinician is not known as of the date of these financial statements.

#### Uncertainty

Subsequent to December 31, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Most sectors are experiencing disruption to business operations and may feel further impact related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impacts to the Association as of March 19, 2020, management believes that a material impact on the Association's financial position and results of future operations is reasonably possible.



# 2019 - 2020 BOARD OF DIRECTORS

| Board,<br>Member          | Position                        | Joined | Re-                  | Term<br>Ending | Years<br>Served | Committees                                     | Occupation   | Address | Contact Information |
|---------------------------|---------------------------------|--------|----------------------|----------------|-----------------|--|--|---------|---------------------|
| Paul Drager               | President<br>2019-2021          | 2013   | 2016<br>2019<br>2022 | 2025           | 7               | Finance<br>Ethics<br>Strategic<br>Planning     | MedEthics<br>Consulting                                      | ·       |                     |
| Ruth<br>Henderson         | Vice<br>President<br>2019-2021  | 2011   | 2014<br>2017<br>2020 | 2023           | 9               | Executive Governance Ethics Strategic Planning | Registered<br>Nurse-Retired                                  |         |                     |
| Sharla Rollins            | Treasurer 2019-2021             | 2011   | 2014<br>2017<br>2020 | 2023           | 9               | Executive<br>Finance<br>Strategic<br>Planning  | First Seacoast<br>Bank VP                                    |         |                     |
| Jacqueline<br>Fitzpatrick | Secretary                       | 2013   | 2016<br>2019         | 2025           | 7               | Professional<br>Advisory                       | UNH<br>Professor -<br>Retired                                |         |                     |
| Susan<br>Gaudiello        | tmmediate<br>Past-<br>President | 2011   | 2014<br>2017<br>2020 | 2023           | 9               | Executive<br>Finance<br>Strategic<br>Planning  | Retired –<br>Home Care<br>Association of<br>New<br>Hampshire |         |                     |
| Archana<br>Bhargava, MD   | Member at large 2019-2021       | 2013   | 2016<br>2019<br>2022 | 2025           | 7               | Advancement                                    | Oncologist,<br>Frisbie<br>Memorial<br>Hospital               |         |                     |
| Anne Brown                | Board<br>Member                 | 2018   | 2021                 | 2030           | 2               | Advancement                                    | Daystar<br>Computer<br>Services                              |         |                     |

| Frage Catting                 | Board                     | 2018 | 2021                         | 2030 | 2   |                                  | Frisbie Memorial Hospital – QI |   |                                       |
|-------------------------------|---------------------------|------|------------------------------|------|-----|----------------------------------|--------------------------------|---|---------------------------------------|
| racey Collins Cathy DiPentima | Member<br>Board<br>Member | 2018 | 2021<br>2016<br>2019<br>2022 | 2030 | 7   | Executive<br>Fund<br>Development | Director<br>Retired            |   |                                       |
| Melanie<br>Dupuis             | Board<br>Member           | 2019 | 2022                         | 2031 | 0   | Development                      | СРА                            |   |                                       |
| Jim Fontaine                  | Board<br>Member           | 2019 | 2022                         | 2031 | 0   |                                  | Self-employed                  |   |                                       |
| Brian<br>Gasbarro             | Board<br>Member           | 2016 | 2019<br>2022                 | 2028 | . 4 | Finance                          | Financial<br>Adviser           |   |                                       |
| . Gary<br>Noseworthy          | Board<br>Member           | 2019 | 2022                         | 2031 | 0   |                                  | Executive<br>Management        | _ |                                       |
|                               |                           |      |                              |      |     |                                  |                                |   |                                       |
|                               | •                         |      |                              |      |     | -                                |                                | " | · · · · · · · · · · · · · · · · · · · |
|                               |                           |      |                              |      |     |                                  |                                |   | •                                     |

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# JULIE REYNOLDS

#### PROFESSIONAL EXPERIENCE:

Cornerstone VNA (formerly Rochester District VNA)

20.13 - Present

Chief Executive Officer - Responsible for Board Relations, Program Development, Staffing and Personnel, Fiscal Management, Community Relationships.

Rochester District Visiting Nurse Association dba Your VNA

Formerly Rural District VNA

1997 - 2013

RN, Chief Clinical Officer - Responsible for Clinical Administration and overall agency administrator in the absence of the Chief Executive Officer.

Responsible for the ongoing coordination, supervision of Team Managers, Support Service Manager, Rehab Manager, Social Work Manager and Nursing Specialty staff. Supervised and coordinated the Senior Companion Program/Volunteer Visitor Program through training and interacting with volunteers, companions and administration. Function as Agency liaison with other health care practitioners and represent the agency in community and state activities; especially with the Discharge Coordinators, Social Services at hospitals, physicians and other referral sources.

RN, Nursing Coordinator -

1994 - 1997

Supervision and coordination of the Home Care Program. Participated in all activities relevant to the professional services provided.

Home Health VNA

Staff Nurse and Team Leader

1988 - 1994

| Hale | Hospital  |
|------|-----------|
| Nurs | e Manager |

Staff RN
Staff LPN

1987

1984 - 1987 1978 - 1984

#### **EDUCATION:**

2008 Master of Science - Management

New England College

2005 Bachelor Degree - Health Care Administration

Granite State College

Management Seminars

1993 Diabetic Educator Certificate Program

Dartmouth Hitchcock Medical Center

1984 Associate Degree in Science of Nursing

Northern Essex Community College

1978 Licensed Practical Nurse

Whittier Regional Vocational - Technical College

### PROFESSIONAL AFFILIATIONS:

Home Care Association of New Hampshire Rural Home Care Network

# **CHERYL BERGMAN**

# PROFESSIONAL HISTORY

CORNERSTONE VNA, Rochester, NH 2008-present BILLING/BILLING MANAGER

# CIGNA/HEALTHSOURCE NH, Concord, NH 1997-1999 POINT OF SERVICE CLAIMS SUPERVISOR

Resolved complex claims issues.

Acted as a resource for staff and other departments.

Reviewed high dollar claims for accuracy:

Participated in internal and external audits. Ensured customer services standards were met.

Summarized, analyzed and provided feedback to individuals and management on the results of claims metrics.

Ensured that appropriate ethical standards, business and employment practices were communicated, enacted and monitored for full compliance.

Created a high performance work culture by hiring, developing and retaining the highest quality people.

Ensured staff had all tools necessary to meet production and quality standards.

# HEALTH SOURCE, NH, Concord, NH 1994-199 CLAIMS ANALYST/SENIOR CLAIMS ANALYST

Adjudicated Point of Service claims and determined eligibility of charges by following manual guidelines.

Indentified possible Coordination of Benefits, Workers Compensation and Subrogation cases.

Contacted medical service providers to obtain missing information for claims processing. Maintained suspended bills and processed on a timely basis.

Revised claims processing manuals.

Assisted other analysts with questions.

# WILLIS CORROON OF NEW HAMPSHRIE, Rochester, NH 1990-1994 GROUP CLAIMS SPECIALIST

Adjudicated self funded claims and conducted investigations.

Maintained close contact with clients to ensure proper interpretation and servicing of their insurance plans.

Assisted in resolution of problems and addressed issues for subscribers.

Administered short term and total disability benefits.

# JANICE M.R.HOWARD

# OBJECTIVE

Coordination and oversight of all aspects of care provided by Companions, In Home Care Services Staff/HMK, Licensed Nursing Assistants, Personal Care Service Providers, as well as the Life Care Administrative Assistant. Attends meetings and other events as appropriate; functioning as an agency liaison in community/state activities. Maintain compliance with federal, state, and local regulatory agencies. Promote a positive work environment for all agency staff.

# WORK EXPERIENCE

2013 to Present Cornerstone VNA - Life Care Director (April 2014 title change to Life Care Director March 6, 2013 Cornerstone VNA Rochester NH

Support Services & Adult Day Care Manager .

- Responsible for coordination of services, increasing our visibility in the community.
   Accepting referrals to department and supporting Home Care Aides/Homemakers in their roles.
- Ensure quality and safe operations of the Adult Day Center, in compliance with Agency policy & procedures and state regulations
- Supervision, coordination, and over sight of all aspects of care provided by Companions,
   Homemakers, and Personal Care Service Providers.
- Supervision of Support Services employees & Scheduler
- Promote a positive work environment

2002-2004 RRDVNS & Hospice Rochester, NH HMK Coordinator (HCA Coordinator as of 1/1/03).

- Supervise and Coordinate Homemaking staff
- Responsible for coordination of services, accepting referrals to department and supporting Home Care Aides/Homemakers in their roles.
- Case management for homemaking only clients.
- Complete Homemaker referral process and verify reimbursement documentation.
- Promote a positive work environment

#### 2000-2002

RRDVNS & Hospice

Rochester, NH

Medical Supply Coordinator

- Ordering of supplies.
- Inventory
- Supervise assistant supply coordinator
- Complete cost comparison two times per year.

RRDVNS & Hospice Rochester, NH

1999-2002

#### HCA/HMK Scheduler

- Schedule HMK and HCA's.
- Check day sheets for errors.
- Entered patient information into database, generate Pt. P.O.C.
- Schedule and coordinate HCA/HMK Introduction to services.
- Assisted supervisor with other office tasks as needed.

1988-2000

Rural District VNA

Farmington, NH

Certified Nursing Assistant

Assisted patients with ADL's and other tasks designated by the patient individual plan of

# EDUCATION

Mark H. Wentworth Home Portsmouth, NH Home Health Aide Certification

1980-1981 Certified Nursing Assistant Program Rochester Manor, Inc.

Rochester, NH

1974-1977 Farmington High School Farmington, NH

College Preparatory Course of study.

Media & Communications 1975-1977

# SKILLS

Windows 95/98, Office 97.

Able to manage Excel spreadsheets.

Work and communicate well with others.

# COMMITTEES

2013- Present Cornerstone VNA Safety Committee

2013- Present Business Development

2013- Present Tracking Team

2013- Present Cornerstone VNA Advancement Committee

2001-2002 Ergonomics Team RRDVNS & Hospice

1994-1997 Professional Advisory Committee Rural District VNA

1995-1996 Safety Committee Rural District VNA

# CONTRACTOR NAME

# Key Personnel

| Job Title       | Salary  | % Paid from                                  | Amount Paid from                                  |
|-----------------|---|--|---|
| CEO             |   | this Contract                                | this Contract                                     |
| <del></del>     |   | .1%  | \$ 192.50   |
|                 | \$70,200  | 5%   | \$3,510.00  |
| Billing Manager | \$64,600  | 1%   | \$ 646.00   |
|                 |   |  |   |
|                 | Job Title  CEO  Life Care Director  Billing Manager | CEO \$192,500<br>Life Care Director \$70,200 | CEO \$192,500 .1%  Life Care Director \$70,200 5% |



# New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services

# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Easter Seals New Hampshire, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 555 Auburn St. Manchester, NH 03103.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018 (Item #14), and on June 5, 2019 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$4,826,107.78.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B. Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

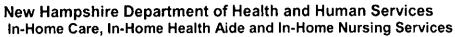




All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #3 remain in full force and effect. This amendment shall be effective upon the date of Governor and Executive Council approval.

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

| <u>6-20-20</u> 50<br>Date | Name: Deborah D. Scheetz Title: Director                           |  |  |
|---------------------------|--|--|--|
|                           | Easter Seals of New Hampshire, Inc.  Name: Elin Treanor Title: CEO |  |  |





In-Home Care, In-Home Health Aide and In-Home Nursing 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 |                 | Catherine Pinos  |
|----------|-----------------|--|
| Date     | Name:<br>Title: | Catherine Pinos, Attorney  |
|          |                 | pproved by the Governor and Executive Council o(date of meeting) |
|          | OFFICE          | OF THE SECRETARY OF STATE  |
| Date     | Name:           |  |

# New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services



# **Exhibt A Amendment #3**

# **Scope of Services**

# 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Strafford County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

# 2. Scope of Work - In Home Care Services

- 2.1. The Contractor shall provide In Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

Contractor Initials ET

Date 5.21.20

# New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services



# **Exhibt A Amendment #3**

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide In Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- 2.3. The Contractor shall provide Home Nursing Level of Care Services through Title III to eligible individuals, which include, but are not limited to:
  - 2.3.1. Providing nursing services in an individual's home by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809.
  - 2.3.2. Providing the services by individuals who are licensed practical nurse (LPN) or registered nurse (RN) working within the scope of services allowed under the NH Nurse Practice Act, RSA 326-B.
  - 2.3.3. Receiving referrals from an individual's health care provider(s).
  - 2.3.4. Performing an evaluation of the individual's medical needs:
  - 2.3.5. Developing a nursing care plan and incorporate this information into the individual's person-centered plan.
  - 2.3.6. Providing nursing services in accordance with the individual's personcentered plan as described in NH Administrative Rule He-E 502 and as ordered by his or her primary care provider.
  - 2.3.7. Coordinating nursing services to ensure that there is no duplicate provision of services.
  - 2.3.8. Ensuring that LPN and registered nursing services are not covered when provided for the purpose of nursing oversight of authorized LNA services.
- 2.4. The Contractor shall administer services as follows:
  - 2.4.1. Access to Services

| Exhibit A Amendment #3 | Contractor Initials | ET |
|------------------------|---------------------|----|
|                        |                     |    |

Date <u>5.21.20</u>

RFA-2017-BEAS-01-INHOM-10-A03

# New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services



# Exhibt A Amendment #3

- 2.4.1.1. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting applications for services directly from an individual and in accordance with Section 2.4.2, below.
- 2.4.1.2. The Contractor shall assist individuals in accessing the services in Section 2.3, above, by accepting referrals of individuals from the Department's Adult Protection Program.
- 2.4.2. Client Request and Application for Services
  - 2.4.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB - Supportive Services, Title IIIC1 and C2 - Nutrition Program Policies, And Title IIID -Disease Prevention And Health Promotion Services and:
    - 2.4.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
    - 2.4.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
- 2.4.3. Client Eligibility Requirements for Services
  - 2.4.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
  - The Contractor shall determine whether a client, except for 2.4.3.2. those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
  - 2.4.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
  - 2.4.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.

Exhibit A Amendment #3 Contractor Initials



# Exhibt A Amendment #3

- The Contractor shall terminate services to a client when 2.4.3.5. necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.4.3.6. The Contractor shall obtain a service authorization for In Home Care Services. In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization - New Authorization" to the Department.

# 2.4.4. Client Assessments and Service Plans

- The Contractor shall develop, with input from each individual 2.4.4.1. and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- The Contractor shall monitor and adjust service plans to meet 2.4.4.2. the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- The Contractor shall provide services to clients according to 2.4.4.3. the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- The Contractor shall provide the Department, within 30 days of 2.4.4.4. the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due to mental health, or developmental issues or criminal histories receive services.

#### 2.4.5. Person Centered Provision of Services

- The Contractor shall incorporate into its agency's functions, 2.4.5.1. policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.4.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.4.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.4.5.1.3. Individuals are listened to; needs and concerns are addressed.

Contractor Initials Exhibit A Amendment #3 Date 5.21.20



# **Exhibt A Amendment #3**

- 2.4.5.1.4. Individuals receive the information they need to make informed decisions.
- 2.4.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 2.4.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
- 2.4.5.1.7. Individual's rights are affirmed and protected.
- 2.4.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
- 2.4.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

# 2.4.6. Client Fees and Donations

- 2.4.6.1. The Contractor shall comply with the donation requirements for Title III Services: The Contractor:
  - 2.4.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.4.7 Adult Protection Services.
  - 2.4.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.
  - 2.4.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
  - 2.4.6.1.4. Must not to bill or invoice clients and/or their families.
  - 2.4.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.4.6.2. The Contractor shall comply with the fee requirements for Title . XX Services. The Contractor:
  - 2.4.6.2.1. May charge fees to individuals, (except as stated in Section 2.4.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.4.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials \_\_\_\_\_\_\_ E /



# **Exhibt A Amendment #3**

- 2.4.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
- 2.4.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.4.7. Adult Protection Services

- 2.4.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.4.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.4.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.4.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

# 2.4.8. Referring Clients to Other Services

2.4.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

#### 2.4.9. Client Wait Lists

- 2.4.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- 2.4.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.4.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.4.9.3.1. The individual's full name and date of birth.
  - 2.4.9.3.2. The name of the service being requested.

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials <u>E7</u>



# Exhibt A Amendment #3

- 2.4.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
- 2.4.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 2.4.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
- 2.4.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.4.9.4, below.
- 2.4.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.4.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.4.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.4.9.4.2. Declining mental or physical health of the caregiver.
  - 2.4.9.4.3. Declining mental or physical health of the individual.
  - 2.4.9.4.4. Individual has no respite services while living with a caregiver.
  - 2.4.9.4.5. Length of time on the wait list.
  - 2.4.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
  - 2.4.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list, in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.4.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.4.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.

# 2.4.10. E-Studio Electronic Information System

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials \_\_\_\_\_\_\_\_\_



# **Exhibt A Amendment #3**

- 2.4.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
- 2.4.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
- 2.4.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.4.11. Criminal Background Check and BEAS State Registry Checks
  - 2.4.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 2.4.12. Grievance and Appeals Process
  - 2.4.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:
    - 2.4.12.1.1. The client's name.
    - 2.4.12.1.2. The type of service received by the client.
    - 2.4.12.1.3. The date of written complaint or concern of the client.
    - 2.4.12.1.4. The nature/subject of the complaint or concern of the client.
    - 2.4.12.1.5. The staff position in the agency who addresses complaints and concerns.
    - 2.4.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
    - 2.4.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

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Date \_\_5.21.20

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# Exhibt A Amendment #3

#### 2.4.13. Client Feedback

- The Contractor shall obtain client feedback as required in New 2.4.13.1. Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.5. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.7. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.9. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.9.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.9.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.9.3. A description of time frames necessary for obtaining staff replacements.
  - 2.9.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
  - 2.9.5. A description of the method for training new staff members performing duties under this Agreement.

# 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.

Easter Seals New Hampshire, Inc. Exhibit A Amendment #3 Contractor Initials Date 5.21.20 Page 9 of 11

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# Exhibt A Amendment #3

- 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.4.6.2.
- 3.1.4. 'Actual Units served, by program service provided, by funding source.
- Number of unduplicated clients served, by service provided, by funding source.
- 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
- 3.1.7. Unmet need/waiting list.
- 3.1.8. Lengths of time clients are on a waiting list.
- 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
- 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
- 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2.1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site.
  - 3.2.2. The Contractor shall include in the written notification the following:
    - 3.2.2.1. The reasons for the inability to deliver services.
    - 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
    - 3.2.2.3. An explanation of how service recipients and the community shall be notified.
    - 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
  - 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
    - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.

Easter Seals New Hampshire, Inc.

Exhibit A Amendment #3

Contractor Initials ET



# **Exhibt A Amendment #3**

- 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

# 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Easter Seals New Hampshire, Inc. Exhibit A Amendment #3 Contractor Initials

# Adult In-Home Care - Easter Seals New Hampshire, Inc.

|                             | 01/01/2017 through 0 | 6/30/2017 Service   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Typo            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             |   | \$9.58           | <u> </u>  |
| Title IIIB In Home Services | 1/2 Hour             |   | \$9.58           |   |
| Title IIIB Home Health Aide | 1/2 Hour             |   | \$12.50          |   |
| Title IIIB Nursing          | 1/2 Hour             |   | \$24.50          |   |

|                             | 07/01/2017 through 0 | 6/30/2018 Service   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             |   | \$10.06          |   |
| Title IIIB In Home Services | 1/2 Hour             |   | \$10.06          |   |
| Title IIIB Home Health Aide | 1/2 Hour             |   | \$13.13          |   |
| Title IIIB Nursing          | 1/2 Hour             |   | \$25.73          |   |

|                             | 07/01/2018 through 0 | 6/30/2019 Service I   | Units   |   |
|-----------------------------|----------------------|---|---------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. |         | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             |   | \$10.06 |   |
| Title IIIB In Home Services | 1/2 Hour             |   | \$10.06 |   |
| Title IIIB Home Health Aide | 1/2 Hour             |   | \$13.13 |   |
| Title IIIB Nursing          | 1/2 Hour             |   | \$25.73 |   |

|                             | 07/01/2019 through 0 | 6/30/2020 Service I   | <b>Units</b>     |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 67,669  | \$12.00          | \$ 812,033.14   |
| Title IIIB In Home Services | 1/2 Hour             | 4,628   | \$12.00          | \$ 55,541.26  |
| Title IIIB Home Health Aide | 1/2 Hour             | 739   | \$16.00          | \$ 11,817.00  |
| Title IIIB Nursing          | 1/2 Hour             | 74  | \$25.73          | \$ 1,904.02   |

|                             | 07/01/2020 through 0 | 6/30/2021 Service l   | Jnits            |                  | <del></del> -  |
|-----------------------------|----------------------|---|------------------|------------------|--|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Monthly<br>Reque | al Amount of<br>Funding being<br>osted for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 67,669  | \$12.00          | \$               | 812,033.14   |
| Title IIIB In Home Services | 1/2 Hour             | 4,628   | \$12.00          | \$               | 55,541,26  |
| Title IIIB Home Health Aide | 1/2 Hour             | 739   | \$16.00          | \$               | 11,817.00  |
| Title IIIB Nursing          | 1/2 Hour             | 74  | \$25.73          | \$               | 1,904.02   |

|                             | 07/01/2021 through 0 | 6/30/2022 Service I   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 67,669  | \$12.00          | \$ 812,033.14   |
| Title IIIB In Home Services | 1/2 Hour             | 4,628   | \$12.00          | \$ 55,541.26  |
| Title IIIB Home Health Aide | 1/2 Hour             | 739   | \$16.00          | \$ 11,817.00  |
| Title IIIB Nursing          | 1/2 Hour             | 74  | \$25.73          | \$ 1,904.02   |

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

Business ID: 61290

Certificate Number: 0004881223



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2020.

William M. Gardner

Secretary of State

# **CERTIFICATE OF AUTHORITY**

| I,Cynthia Ross   | , hereby certify that:  |
|--|---|
| (Name of the elected Officer of the Corporation/LLC; cannot  | ot be contract signatory)   |
| I am a duly elected <del>Clerk</del> /Secretary/ <del>Office</del> r of _Easter Seals Nev<br>(Corporation/LLC)   | w Hampshire, Inc<br>Name)   |
| 2. The following is a true copy of a vote taken at a meeting of the E held onApril 8, 2020, at which a quorum of the Dire (Date)   | Board of Directors/shareholders, duly called and<br>ectors/shareholders were present and voting.  |
| VOTED: That _Elin Treanor, CFO (may list more to (Name and Title of Contract Signatory)  | han one person)   |
| is duly authorized on behalf of Easter Seals New Hampshire, Inc. to State of New Hampshire and any of its agencies or departments and documents, agreements and other instruments, and any amendme may in his/her judgment be desirable or necessary to effect the pure  | nd further is authorized to execute any and all ents, revisions, or modifications thereto, which  |
| 3. I hereby certify that said vote has not been amended or repealed date of the contract/contract amendment to which this certificate is a (30) days from the date of this Certificate of Authority. I further ce Hampshire will rely on this certificate as evidence that the person indicated and that they have full authority to bind the corporation authority of any listed individual to bind the corporation in contractions are expressly stated herein.  | attached. This authority remains valid for thirty entity that it is understood that the State of New (s) listed above currently occupy the position(s). |
| N  | ignature of Elected Officer ame: Cynthia Ross itle: Assistant Secretary   |
| STATE OF NEW HAMPSHIRE   |   |
| County of Hillsborough   |   |
| The foregoing instrument was acknowledged before me this $\underline{-\lambda 1}$  | at day of May , 20 20,  |
| ByCynthia Ross(Name of Elected Clerk/Secretary/Officer of the Agency)  |   |
| (NOTARY SEAL)  WY  COMMISSION  EXPIRES  JAN. 23, 2024  Commission Expires:  HAMPSHIRM  H | MIDMONDUC<br>Iotary Public/Justice of the Peace)  |

EASTESEA7

# ACORD.

# **CERTIFICATE OF LIABILITY INSURANCE**

8/26/2019

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.

| l If           | MPORTANT: If the certificate holder is<br>SUBROGATION IS WAIVED, subject this certificate does not confer any right                     | to the                | e terr                  | ms and conditions of the  | policy,                   | certain polic                              | cies may requ                              | _ INSURED provisions o<br>uire an endorsement. A :                  | r be en<br>statem | dorsed.<br>ent on |
|----------------|---|-----------------------|-------------------------|---|---------------------------|--|--|---|-------------------|-------------------|
|                | DDUCER  |                       |                         | <del></del> , , <u>, , , , , , , , , , , , , , , , ,</u>                      | CONTA<br>NAME:            |  |  |   |                   |                   |
| US             | I Insurance Services LLC  |                       |                         |   | PHONE<br>(A/C, No         | 055.07                                     | 74-0123                                    | FAX<br>(A/C No)   |                   |                   |
| 3 E            | Executive Park Drive, Suite 300   |                       |                         | !   | E-MAIL                    | O, EXI).                                   | 7 - 1 - 2                                  | (A/C, No):  |                   | •                 |
| Be             | dford, NH 03110   |                       |                         |   | ADDRE                     | <u>\$\$:</u>                               |  |   |                   | •                 |
| 855            | 5 874-0123  |                       |                         |   |                           |  |  | FORDING COVERAGE  |                   | NAIC #            |
|                | URED  |                       |                         |   |                           |  | Indemnity Insurance                        | e Co.   |                   | 18050             |
| 11100          | Easter Seals NH, Inc.   |                       |                         |   | INSURE                    |  |  |   |                   | <del></del>       |
|                | 555 Auburn Street   |                       |                         | ا.  | INSURE                    | irc:                                       |  |   |                   |                   |
|                | Manchester, NH 03103  |                       |                         | !   | INSURE                    | RD:  |  |   |                   |                   |
|                |   |                       |                         | ,   | INSURE                    | RE:  |  |   |                   | <u> </u>          |
| L              |   |                       |                         |   | INSURE                    | RF:  |  |   |                   |                   |
|                |   |                       |                         | NUMBER:   |                           |  |  | REVISION NUMBER:  |                   |                   |
| IN<br>CI<br>EX | HIS IS TO CERTIFY THAT THE POLICIES NDICATED. NOTWITHSTANDING ANY RECERTIFICATE MAY BE ISSUED OR MAY P XCLUSIONS AND CONDITIONS OF SUCH | QUIRE<br>ERTA<br>POLI | EMEN<br>AIN. 1<br>ICIES | IT, TERM OR CONDITION OF<br>THE INSURANCE AFFORDER<br>S. LIMITS SHOWN MAY HAV | F ANY<br>D BY T           | CONTRACT OF<br>THE POLICIES<br>N REDUCED I | R OTHER DOO<br>DESCRIBED I<br>BY PAID CLAI | CUMENT WITH RESPÉCT<br>HEREIN IS SUBJECT TO A                       | TO WHI            | ICH THIS          |
| INSR<br>LTR    |   | INSR                  | SUBR                    | POLICY NUMBER   |                           | POLICY EFF<br>(MM/DD/YYYY)                 | (MM/DD/YYYY)                               | LIMIT   | 5                 |                   |
| Ą              | X COMMERCIAL GENERAL LIABILITY  | x                     | X                       | PHPK2027763   |                           | 09/01/2019                                 | 09/01/2020                                 | EACH OCCURRENCE   | s1,000            | 0,000             |
| Ì              | CLAIMS-MADE X OCCUR   | i '                   |                         |   |                           |  | ·  | DAMAGE TO RENTED<br>PREMISES (Ea occurrence)                        | \$100,0           |                   |
|                | X Professional Liab   | ı '                   |                         |   |                           |  |  |   | \$5,000           | 0                 |
|                |   | 1                     |                         | ·   |                           |  |  |   | s1,000            |                   |
|                | GEN'L AGGREGATE LIMIT APPLIES PER:  | ı '                   |                         |   |                           |  |  |   | \$3,000           |                   |
|                | POLICY PRO- X LOC   | ,                     |                         | }   |                           |  |  | \ <del></del>   | \$3,000           |                   |
|                | OTHER:  | ı '                   |                         |   |                           |  |  | PRODUCTO - COMITTO AGG  | \$3,000           | J,000             |
|                | AUTOMOBILE LIABILITY  | X                     | X                       | PHPK2027759   |                           | 09/01/2019                                 | 09/01/2020                                 | COMBINED SINGLE LIMIT   | s1,000            | 0.000             |
| •              | X ANY AUTO  | , ^ /                 | <b> </b> ^              | FIII NEVERTOR   |                           | 03/01/2010                                 | 03/01/2020                                 | (Ea accident) BODILY INJURY (Per person)                            | \$1,000           | J,000             |
|                | OWNED SCHEDULED   | , '                   | 1                       |   |                           |  |  |   | \$                |                   |
|                | Y HIRED Y NON-OWNED   | , '                   | 1                       |   |                           |  |  | PROPERTY DAMAGE   |                   |                   |
|                | AUTOS ONLY AUTOS ONLY   | , '                   | 1                       |   |                           |  |  | (Per accident)  | \$                |                   |
| A              | X UMBRELLA LIAB X OCCUB   | Х                     | <del>  •</del>          | 511115000040  |                           | -3/5//0040                                 |  | · ;   | \$                |                   |
| ^              | - A OCCOR   | ر ^ ر                 | X                       | PHUB690618  | 09/01/20                  | 09/01/2019                                 | 09/01/2020                                 | EACH OCCURRENCE   |                   | 00,000            |
|                | CCAIMSTWADE   | , ,                   | 1                       |   |                           |  |  | AGGREGATE   |                   | 00,000            |
| —              | DED X RETENTION \$\$10K   | لِـــا                | <del> </del>            | <del></del>   | <del></del> -             |  |  | PER OTH-  | \$                | <del></del>       |
|                | AND EMPLOYERS' LIABILITY  | , ,                   | 1                       |   |                           |  |  | PER OTH-<br>STATUTE ER  | -                 |                   |
|                | OFFICER/MEMBER EXCLUDED?  | N/A                   | '                       | 1   |                           |  |  | E.L. EACH ACCIDENT  | \$                |                   |
|                | (Mandatory In NH) If yes, describe under  | , /                   | '                       |   |                           |  | i  | E.L. DISEASE - EA EMPLOYEE  | \$                |                   |
|                | DÉSCRIPTION OF OPERATIONS below   | !                     | <u> </u> '              |   |                           | <u> </u>                                   |  | E.L. DISEASE - POLICY LIMIT   | \$                |                   |
| Α              | EDP   | , !                   | '                       | PHPK2027763   |                           | 09/01/2019                                 | 09/01/2020                                 | \$1,619,500   |                   |                   |
|                |   | , !                   | '                       |   |                           |  |  | \$500 Deductible  |                   |                   |
|                |   |                       |                         |   |                           |  |  | Special Form Incl Th  | ieft              |                   |
| DESC           | CRIPTION OF OPERATIONS / LOCATIONS / VEHIC  | LES (/                | ACORE                   | 0 101, Additional Remarks Schede  | ule, may l                | be attached if mo                          | ore space is requi                         | ired)   |                   |                   |
|                | ipplemental Names*:Easter Seals   |                       |                         |   |                           |  |  |   |                   |                   |
|                | nter, Easter Seals VT, Inc., & The I  |                       |                         |   |                           |  |  |   |                   |                   |
|                | inket Automatic Additional Insured  |                       |                         |   |                           |  |  |   |                   |                   |
|                | brogation status to the Certificate   |                       |                         |   |                           |  |  |   |                   |                   |
| bet            | ween the named insured and the  | certi                 | ifica                   | te holder that requires   | such                      | status, and                                | only with r                                | egard to the  |                   |                   |
|                | e Attached Descriptions)  |                       |                         |   |                           |  | ·  |   |                   |                   |
| CEE            | RTIFICATE HOLDER  |                       |                         | · · · · · · · · · · · · · · · · · · ·   | CANC                      | TIL ATION                                  |  |   |                   |                   |
| UE,            | TIFICATE HOLDER   |                       |                         |   | CANC                      | ELLATION                                   |  |   |                   |                   |
|                | Department of Health & H<br>Services, State of NH<br>129 Pleasant Street  | luma                  | an                      |   | THE                       | EXPIRATION                                 | DATE THE                                   | SCRIBED POLICIES BE CAI<br>REOF, NOTICE WILL BE<br>LICY PROVISIONS. |                   |                   |
|                | Concord, NH 03301   |                       |                         |   | AUTHORIZED REPRESENTATIVE |  |  |   |                   |                   |

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| , | DESCRIP   | TIONS (Con | tinued from | Page 1)                         |   |   |  |  |  |  |
|---|---|------------|-------------|---------------------------------|---|---|--|--|--|--|
|   | above referenced on behalf of the named insured. The General Liability policy contains a special endorsement with "Primary and Non-Contributory" wording. |            |             |                                 |   |   |  |  |  |  |
|   |   |            |             |                                 |   |   |  |  |  |  |
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|   |   |            |             | •                               |   |   |  |  |  |  |
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|   |   |            |             | •                               |   |   |  |  |  |  |
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|   |   |            | ,           | )                               |   |   |  |  |  |  |
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|   | •   |            |             |                                 |   |   |  |  |  |  |
|   |   |            |             |                                 |   |   |  |  |  |  |
|   |   |            |             | يوروكين د ۱۰۰ الکال سيار پورسست |   |   |  |  |  |  |



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/2/2019

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.

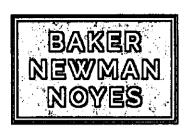
IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in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

| C€          | rtificate holder in lieu of such endors   | ement                                | s).   |   |                            |                    |  |  | _           |  |
|-------------|---|--------------------------------------|---|---|----------------------------|--------------------|--|--|-------------|--|
| PRO         | DUCER   |                                      |   | CONTACT Tina Housman                          |                            |                    |  |  |             |  |
| Hay         | s Companies Inc.  |                                      |   | PHONE   FAX   (A/C, No, Ext):   (A/C, No):    |                            |                    |  |  |             |  |
| 133         | Federal Street, 4th Floor   | •                                    |   | E-MAIL<br>ADDRESS: thousman@hayscompanies.com |                            |                    |  |  |             |  |
|             |   | INSURER(S) AFFORDING COVERAGE NAIC # |   |   |                            |                    |  |  |             |  |
| Bos         | ton MA 021  | 10                                   |   | INSTIDE                                       |                            |                    | Insurance Compan   |  | 21105       |  |
| INSU        | RED   |                                      |   | INSURE  |                            | TON WIAGE          | . Insulance compan   | · Y  | 21103       |  |
| Eas         | ter Seals New Hampshire, In   | c                                    |   | INSURE  |                            | <del>.</del>       |  |  |             |  |
|             | Auburn Street   |                                      |   | INSURE  |                            | -                  |  |  |             |  |
|             | •   |                                      |   | INSURE  |                            |                    |  |  |             |  |
| Маг         | chester NH 031  | .03                                  |   | INSURE  |                            |                    | <del>;</del> -   |  |             |  |
| CO          | /ERAGES CER   | TIFICA                               | TE NUMBER:20-21 WC                              | MOUNE   | \r,                        | ·                  | REVISION NUMBER:   |  |             |  |
|             | IIS IS TO CERTIFY THAT THE POLICIES   |                                      |   | /E BEEN                                       | ISSUED TO                  |                    |  | POLI   | CY PERIOD   |  |
| IN<br>CI    | DICATED, NOTWITHSTANDING ANY REC<br>ERTIFICATE MAY BE ISSUED OR MAY P<br>ICLUSIONS AND CONDITIONS OF SUCH F | QUIREM<br>'ERTAIN                    | ENT, TERM OR CONDITION<br>THE INSURANCE AFFORDS | OF ANY  | CONTRACT<br>HE POLICIES    | OR OTHER DESCRIBED | OCUMENT WITH RESPECT   | T TO V   | MHICH THIS  |  |
| INSR<br>LTR | TYPE OF INSURANCE   | ADDLIŞU<br>INSD W                    | POLICY NUMBER                                   | Ī   | POLICY EFF<br>(MM/DD/YYYY) | POLICY EXP         | LIMITS   | }  |             |  |
|             | COMMERCIAL GENERAL LIABILITY  |                                      | - CMT HORDEN                                    |   |                            | ,.mm20/11[1]       | 1  | <u> </u>                                       |             |  |
|             | CLAIMS-MADE OCCUR   |                                      | •   |   |                            |                    | DAMAGE TO RENTED   | <u>*                                    </u>   |             |  |
|             |   |                                      |   |   |                            |                    | T. Fraging Co. ( Co. Co. Co. ( Co. | <del>*</del><br>\$                             |             |  |
|             |   |                                      |   |   |                            |                    | <u>' ' ' '</u>   | <u> </u>                                       |             |  |
|             | GEN'L AGGREGATE LIMIT APPLIES PER:  |                                      |   | 1   |                            |                    |  | <u>*                                      </u> |             |  |
|             | POLICY PRO-<br>JECT LOC   |                                      |   |   |                            |                    |  | \$   |             |  |
|             | OTHER:  |                                      | ·   | i   |                            |                    |  | <u>*                                    </u>   |             |  |
|             | AUTOMOBILE LIABILITY  |                                      |   |   |                            |                    | COMBINED SINGLE LIMIT<br>(Ea accident)                                 | s  |             |  |
|             | ANY AUTO  |                                      |   |   |                            |                    |  | 5  |             |  |
|             | ALL OWNED SCHEDULED AUTOS   | ļ                                    |   |   |                            |                    | BODILY INJURY (Per accident)   | <u> </u>                                       |             |  |
|             | HIRED AUTOS NON-OWNED AUTOS   | - 1                                  |   |   |                            | 1                  | PROPERTY DAMAGE  | \$   |             |  |
|             |   |                                      |   |   |                            |                    | (Per accident)   | s  | ,           |  |
|             | UMBRELLA LIAB OCCUR   |                                      |   |   |                            |                    | EACH OCCURRENCE  | <u> </u>                                       |             |  |
|             | EXCESS LIAB CLAIMS-MADE   |                                      |   |   |                            |                    |  | <u>.                                    </u>   |             |  |
|             | DED RETENTION \$  |                                      |   |   |                            |                    |  | <u>,                                    </u>   |             |  |
|             | WORKERS COMPENSATION  |                                      |   |   |                            |                    | X PER OTH-   | *  |             |  |
|             | AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE TIME  |                                      |   |   |                            |                    |  | s  | 1,000,000   |  |
| A           | OFFICER/MEMBER EXCLUDED? (Mandatory in NH)  | N/A                                  | 406-731971-7                                    | 1   | 1/1/2020                   | 1/1/2021           | E.L. DISEASE - EA EMPLOYEE   |  | 1,000,000   |  |
|             | If yes, describe under<br>DESCRIPTION OF OPERATIONS below   |                                      |   |   |                            |                    | E.L. DISEASE - POLICY LIMIT  |  | 1,000,000   |  |
|             |   |                                      |   |   |                            |                    | C.E DIOCHAE I OCIOT CIMIT  | •  | 2,000,000   |  |
|             |   |                                      |   |   |                            |                    |  |  |             |  |
|             |   |                                      |   |   |                            |                    |  |  |             |  |
|             | RIPTION OF OPERATIONS / LOCATIONS / VEHICL<br>dence of Insurance  | ES (ACO                              | RD 101, Additional Remarks Schadu               | ule, may be                                   | attached If mor            | e space la requi   | red}   |  |             |  |
|             |   |                                      |   |   |                            |                    |  |  |             |  |
|             |   |                                      |   |   |                            |                    |  |  |             |  |
| <u> </u>    | TIFICATE NO. DED  |                                      |   |   |                            |                    |  |  |             |  |
| UEF         | TIFICATE HOLDER   |                                      |   | CANC  | ELLATION                   |                    |  |  | <del></del> |  |
|             | State of NH<br>NH Dept. of Health & F<br>Bureau of Elderly & Ac   |                                      |   | THE   | EXPIRATION                 | DATE THE           | ESCRIBED POLICIES BE CA<br>REOF, NOTICE WILL BI<br>Y PROVISIONS.       |  |             |  |
|             | 129 Pleasant St. Concord, NH 03301  |                                      | ~~~   | AUTHOR  | IZED REPRESEN              | NTATIVE            |  |  |             |  |
|             |   |                                      |   | James Hays/GSCHIC                             |                            |                    |  |  |             |  |



Mission:

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



# Easter Seals New Hampshire, Inc. and Subsidiaries

Consolidated Financial Statements and Other Financial Information

Years Ended August 31, 2019 and 2018 With Independent Auditors' Report

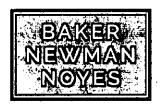
Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

# CONSOLIDATED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

For the Years Ended August 31, 2019 and 2018 -

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#### INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

#### Management's Responsibility for the Consolidated Financial Statements

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

#### Auditors' Responsibility

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

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

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

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

## **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

# **Emphasis of Matter**

As discussed in Note 2 to the consolidated financial statements, in 2019, Easter Seals NH adopted Financial Accounting Standards Board Accounting Standards Update 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities, and applied the guidance retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

#### Other Matter

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual companies and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 9, 2019, on our consideration of Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Baker Nauman Noyes LLC Manchester, New Hampshire December 9, 2019

# CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

# August 31, 2019 and 2018

| ASS  | <u>2019</u><br>ETS  | <u>2018</u>   |
|--|---|---|
| Current assets:  |   |   |
| Cash and cash equivalents  | \$ 3,341,755  | \$ 2,365,508  |
| Short-term investments, at fair value  | 3,094,539   |   |
| Program, and other accounts receivable, less contract  |   | 3,002,371   |
| of \$9,657,800 in 2019, and \$12,719,900 in 2018   |   |   |
| doubtful accounts of \$2,180,600 in 2019 and \$2,  |   | 11,083,589  |
| Contributions receivable, less allowance for doubtfu   |   | 11,005,507  |
| accounts of \$63,400 in 2019 and \$66,600 in 201   |   | 495,957   |
|  | 403,917   | •   |
| Current portion of assets limited as to use  | •   | -   |
| Prepaid expenses and other current assets  | 522,436   | <u>431,780</u>  |
| Total current assets   | 19,270,063  | 18,273,931  |
|  | }   |   |
| Assets limited as to use, net of current portion   | 1,807,587   | 1,660,727   |
| Investments, at fair value   | 12,793,877  |   |
| Beneficial interest in trust held by others and other asse   |   |   |
| Fixed assets, net  | 29,384,642  | ·   |
| i inco dissets, net  | . 27,304,042  | 20,755,700  |
|  | \$ <u>63,396,095</u>  | \$ <u>61,714,624</u>  |
| LIABILITIES AN   | ND NET ASSETS   |   |
| Current liabilities:   | ,   |   |
| Line of credit   | \$ -  | \$ 610,319  |
| Accounts payable   |   |   |
|  | / 011 11/   | 2 722 563   |
|  | 2,655,352<br>6,400,152  |   |
| Accrued expenses   | 6,400,152   | 5,334,857   |
| Accrued expenses Deferred revenue  | 6,400,152<br>383,288  | 5,334,857<br>704,650  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements   | 6,400,152<br>383,288<br>295,305   | 5,334,857<br>704,650<br>244,261   |
| Accrued expenses Deferred revenue  | 6,400,152<br>383,288  | 5,334,857<br>704,650<br>244,261   |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements   | 6,400,152<br>383,288<br>295,305   | 5,334,857<br>704,650<br>244,261<br>1,241,671  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt   | 6,400,152<br>383,288<br>295,305<br>1,243,661  | 5,334,857<br>704,650<br>244,261<br>1,241,671  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt   | 6,400,152<br>383,288<br>295,305<br>1,243,661  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities  | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727   |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion  | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities  | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion  | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities Net assets:   | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities Net assets: Without donor restrictions                          | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities Net assets:   | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969  |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities  Net assets: Without donor restrictions With donor restrictions | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596<br>22,045,456<br>6,083,043               | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969<br>19,284,594<br>7,333,061               |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities Net assets: Without donor restrictions                          | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596  | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969<br>19,284,594<br>7,333,061               |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities  Net assets: Without donor restrictions With donor restrictions | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596<br>22,045,456<br>6,083,043               | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969<br>19,284,594<br>7,333,061<br>26,617,655 |
| Accrued expenses Deferred revenue Current portion of interest rate swap agreements Current portion of long-term debt  Total current liabilities Other liabilities Interest rate swap agreements, less current portion Long-term debt, less current portion, net  Total liabilities  Net assets: Without donor restrictions With donor restrictions | 6,400,152<br>383,288<br>295,305<br>1,243,661<br>10,977,758<br>1,807,587<br>2,359,688<br>20,122,563<br>35,267,596<br>22,045,456<br>6,083,043<br>28,128,499 | 5,334,857<br>704,650<br>244,261<br>1,241,671<br>10,858,321<br>1,660,727<br>1,528,323<br>21,049,598<br>35,096,969<br>19,284,594<br>7,333,061<br>26,617,655 |

# CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

# Year Ended August 31, 2019

|   | Without<br>Donor<br><u>Restrictions</u> | With<br>Donor<br><u>Restrictions</u> | <u>Total</u> |
|---|---|--------------------------------------|--------------|
| Public support and revenue:                       |   |                                      |              |
| Public support:                                   |   |                                      |              |
| Contributions, net                                | \$ 686,410                              | \$ 310,395                           | \$ 996,805   |
| Special events, net of related                    | •                                       |                                      |              |
| direct costs of \$1,108,200                       | 1,706,856                               | 383,031                              | 2,089,887    |
| Annual campaigns, net of related                  |   |                                      |              |
| direct costs of \$105,511                         | 390,714                                 | 43,117                               | 433,831      |
| Bequests  | 391,990                                 | _                                    | 391,990      |
| Net assets released from restrictions             | 2,015,084                               | (2,015,084)                          |              |
| Total public support                              | 5,191,054                               | (1,278,541)                          | 3,912,513    |
| Revenue:  |   | •                                    |              |
| Fees and grants from governmental                 |   |                                      |              |
| agencies and others, net                          | 66,160,439                              | _                                    | 66,160,439   |
| Other grants                                      | 25,376,374                              | -                                    | 25,376,374   |
| Dividend and interest income                      | 606,815                                 | 15,749                               | 622,564      |
| Rental income                                     | 32,170                                  | _                                    | 32,170       |
| Other   | 212,238                                 | <del></del>                          | 212,238      |
| Total revenue                                     | <u>92,388,036</u>                       | 15,749                               | 92,403,785   |
| Total public support and revenue                  | 97,579,090                              | (1,262,792)                          | 96,316,298   |
| Operating expenses:                               |   |                                      |              |
| Program services:                                 |   |                                      |              |
| Public health education                           | 252,472                                 |                                      | 252,472      |
| Professional education                            | 74,330                                  | _                                    | 74,330       |
| Direct services                                   | 84,245,017                              |                                      | 84,245,017   |
| Total program services                            | 84,571,819                              | _                                    | 84,571,819   |
| Supporting services:                              |   |                                      |              |
| Management and general                            | 9,047,284                               | _                                    | 9,047,284    |
| Fundraising                                       | 923,527                                 |                                      | 923,527      |
| Total supporting services                         | 9,970,811                               |                                      | 9,970,811    |
| Total functional expenses                         | 94,542,630                              | _                                    | 94,542,630   |
| Support of National programs                      | 103,125                                 |                                      | 103,125      |
| Total operating expenses                          | 94,645,755                              |                                      | 94,645,755   |
| Increase (decrease) in net assets from operations | 2,933,335                               | (1,262,792)                          | 1,670,543    |

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

# Year Ended August 31, 2019

|   | Without<br>Donor     | With<br>Donor       |                      |
|---|----------------------|---------------------|----------------------|
|   | Restrictions         | Restrictions        | <u>Total</u>         |
| Other non-operating expenses, gains and losses:       |                      |                     |                      |
| Change in fair value of interest rate swaps           | \$ (882,409)         | \$ -                | \$ (882,409)         |
| Net unrealized and realized gains (losses)            |                      |                     |                      |
| on investments, net                                   | (228,319)            | 17,047              | . (211,272)          |
| Decrease in fair value of beneficial                  | •                    |                     |                      |
| interest in trust held by others                      | · <b>—</b>           | (4,273)             | (4,273)              |
| Loss on sales and disposals of fixed assets           | (119,135)            | _                   | (119,135)            |
| Contribution of assets from affiliation - see note 16 | 1,014,679            | _                   | 1,014,679            |
| Other non-operating gains                             | 42,711               |                     | 42,711               |
|   |                      |                     |                      |
|   | <u>(172,473</u> )    | 12,774              | <u>(159,699</u> )    |
| Total increase (decrease) in net assets               | 2,760,862            | (1,250,018)         | 1,510,844            |
| Net assets at beginning of year                       | 19,284,594           | 7,333,061           | 26,617,655           |
| Net assets at end of year                             | \$ <u>22,045,456</u> | \$ <u>6,083,043</u> | \$ <u>28,128,499</u> |

# CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

# Year Ended August 31, 2018

|   | Without<br>Donor<br><u>Restrictions</u> | With Donor Restrictions | <u>Total</u>      |
|---|---|-------------------------|-------------------|
| Public support and revenue:                       |   |                         |                   |
| Public support:                                   |   |                         |                   |
| Contributions, net                                | \$ 1,342,659                            | \$ 682,437              | \$ 2,025,096      |
| Special events, net of related                    |   |                         |                   |
| direct costs of \$1,027,034                       | · <del>-</del>                          | 1,954,318               | 1,954,318         |
| Annual campaigns, net of related                  |   |                         |                   |
| direct costs of \$117,055                         | 324,504                                 | 56,838                  | 381,342           |
| Bequests  | 138,000                                 | · <u>-</u>              | 138,000           |
| Net assets released from restrictions             | 3,157,024                               | (3,157,024)             | _                 |
|   |   | <u> </u>                |                   |
| Total public support                              | 4,962,187                               | (463,431)               | 4,498,756         |
| Revenue:  |   |                         |                   |
| Fees and grants from governmental                 |   |                         |                   |
| agencies and others, net                          | 63,635,700                              | _                       | 63,635,700        |
| Other grants                                      | 22,473,591                              | _                       | 22,473,591        |
| Dividend and interest income                      | 575,571                                 | 15,711                  | 591,282           |
| Rental income                                     | 27,050                                  | · <del>-</del>          | 27,050            |
| Other   | 122,688                                 |                         | 122,688           |
|   | •                                       |                         |                   |
| Total revenue                                     | 86,834,600                              | <u> 15,711</u>          | 86,850,311        |
| Total public support and revenue                  | 91,796,787                              | (447,720)               | 91,349,067        |
| Operating expenses:                               |   |                         | •                 |
| Program services:                                 |   |                         |                   |
| Public health education                           | 254,896                                 | _                       | 254,896           |
| Professional education                            | 23,007                                  | _                       | 23,007            |
| Direct services                                   | <u>79,618,852</u>                       |                         | <u>79,618,852</u> |
| Total program services                            | 79,896,755                              | -                       | 79,896,755        |
| Supporting services:                              |   |                         |                   |
| Management and general                            | 8,566,845                               | _                       | 8,566,845         |
| Fundraising                                       | 1,142,077                               |                         | 1,142,077         |
| Total supporting services                         | 0.709.022                               |                         | 0.700.000         |
| rotal supporting services                         | 9,708,922                               |                         | 9,708,922         |
| Total functional expenses                         | 89,605,677                              | _                       | 89,605,677        |
| Support of National programs                      | <u>39,036</u>                           |                         | 39,036            |
| Total operating expenses                          | 89,644,713                              | <del></del>             | 89,644,713        |
| Increase (decrease) in net assets from operations | 2,152,074                               | (447,720)               | 1,704,354         |

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

# Year Ended August 31, 2018

|   | Without<br>Donor<br><u>Restrictions</u> | With<br>Donor<br><u>Restrictions</u> | <u>Total</u>         |
|---|---|--------------------------------------|----------------------|
| Other non-operating expenses, gains and losses: Change in fair value of interest rate swaps Net unrealized and realized gains | \$ 869,089                              | \$ -                                 | \$ 869,089           |
| on investments, net Increase in fair value of beneficial  | 477,782                                 | 75,633                               | 553,415              |
| interest in trust held by others  Loss on sales and disposals of fixed assets   | (9,100)                                 | 7,606<br>-                           | 7,606<br>(9,100)     |
| Other non-operating losses  | (31,893)                                | (569)                                | (32,462)             |
|   | 1,305,878                               | <u>82,670</u>                        | 1,388,548            |
| Increase (decrease) in net assets before  |   |                                      | •                    |
| effects of discontinued operations  | 3,457,952                               | (365,050)                            | 3,092,902            |
| Loss from discontinued operations – see note 15   | (8,280)                                 |                                      | (8,280)              |
| Total increase (decrease) in net assets   | 3,449,672                               | (365,050)                            | 3,084,622            |
| Net assets at beginning of year   | 15,834,922                              | <u> 7,698,111</u>                    | 23,533,033           |
| Net assets at end of year   | \$ <u>19,284,594</u>                    | \$ <u>7,333,061</u>                  | \$ <u>26,617,655</u> |

# ${\bf EASTER\, SEALS\, NEW\, HAMPSHIRE,\, INC.\, AND\, SUBSIDIARIES}$

# CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2019

|                                     |           |                  |                      |              |                     |                  |                                  |              | rogram         |  |
|-------------------------------------|-----------|------------------|----------------------|--------------|---------------------|------------------|----------------------------------|--------------|----------------|--|
|                                     |           | Program Services |                      |              | . Su                | pporting Servi   | and Supporting Services Expenses |              |                |  |
|                                     | Public    | Profes-          | 14111 (241-1400)     |              | Manage-             | pporting Qui     |                                  |              |                |  |
|                                     | Health    | sional           | Direct               |              | ment and            | Fund-            |                                  |              |                |  |
|                                     | Education | Education        | <u>Services</u>      | <u>Total</u> | General             | Raising          | <u>Total</u>                     | <u>2019</u>  | <u>2018</u>    |  |
| Salaries and related expenses       | \$156,831 | <b>\$</b> -      | <b>\$</b> 65,487,300 | \$65,644,131 | \$5,801,139         | \$ 669,977       | \$ 6,471,116                     | \$72,115,247 | \$67,908,410   |  |
| Professional fees                   | 23,792    | 17,889           | 6,836,726            | 6,878,407    | 2,038,327           | 77,780           | 2,116,107                        | 8,994,514    | 8,797,056      |  |
| Supplies                            | 2,609     | _                | 2,372,246            | 2,374,855    | 52,264              | 28,509           | 80,773                           | 2,455,628    | 2,417,883      |  |
| Telephone                           | 556       | _                | 432,634              | 433,190      | 207,120             | 3,675            | 210,795                          | 643,985      | 626,432        |  |
| Postage and shipping                | 1,467     | _                | 21,875               | 23,342       | 22,010              | 9,801            | 31,811                           | 55,153       | 54,773         |  |
| Occupancy                           | _         |                  | 2,438,934            | 2,438,934    | 350,501             | 64,594           | 415,095                          | 2,854,029    | 2,531,788      |  |
| Outside printing, artwork and media | 20,404    | _                | 7,849                | 28,253       | 4,648               | 18,835           | 23,483                           | 51,736       | 50,694         |  |
| Travel                              | 34        | -                | 2,339,847            | 2,339,881    | 24,149              | 3,395            | 27,544                           | 2,367,425    | 2,392,563      |  |
| Conventions and meetings            | 21,344    | 56,441           | 169,957              | 247,742      | 67,148              | 25,277           | 92,425                           | 340,167      | 258,677        |  |
| Specific assistance to individuals  | _         | _                | 1,133,753            | 1,133,753    | 52                  | -                | 52                               | 1,133,805    | 1,130,193      |  |
| Dues and subscriptions              | 178       | _                | 35,704               | 35,882       | 10,706              | 529              | 11,235                           | 47,117       | 65,488         |  |
| Minor equipment purchases           |           |                  |                      |              |                     |                  |                                  |              |                |  |
| and equipment rental                | ` 775     | _                | 214.435              | 215,210      | 116,762             | 5,605            | 122,367                          | 337,577      | 364,846        |  |
| Ads, fees and miscellaneous         | 24,482    | -                | 172,435              | 196,917      | 27,405              | 10,502           | 37,907                           | . 234,824    | 193,188        |  |
| Interest                            | _         | _                | 797,750              | 797,750      | 201,242             | _                | 201,242                          | 998,992      | 1,024,622      |  |
| Depreciation and amortization       | _         | _                | 1,749.390            | 1,749,390    | 123,811             | 5,048            | 128,859                          | 1,878,249    | 1,789,064      |  |
| Miscellaneous business tax          |           |                  | 34,182               | 34,182       |                     |                  |                                  | 34,182       |                |  |
|                                     | \$252,472 | \$ <u>74.330</u> | \$84.245.017         | \$84.571.819 | \$ <u>9.047.284</u> | S <u>923,527</u> | \$ <u>9,970,811</u>              | \$94,542,630 | \$89.605.677 . |  |
|                                     | 0.27%     | 6 0.07%          | . 89.11%             | 6 89.45%     | 6 9.57%             | 6 0.98%          | 6 10.55%                         | 6 100.00%    | 100.00%        |  |

# CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2018

|                                     |                   | Program Services (1) |                      |                      | Sur                 | porting Service     | and Supporting  Services Expenses |                      |
|-------------------------------------|-------------------|----------------------|----------------------|----------------------|---------------------|---------------------|-----------------------------------|----------------------|
|                                     | Public<br>Health  | Profes-<br>sional    | Direct               | ·                    | Manage-<br>ment and | Fund-               |                                   |                      |
|                                     | Education         | Education            |                      | <u>Total</u>         | General             | Raising             | <u>Total</u>                      | <u>2018</u>          |
| Salaries and related expenses       | \$154,060         | <b>\$</b> -          | \$61,302,135         | \$61,456,195         | \$5,657,065         | \$ 795,150          | \$6,452,215                       | \$67,908,410         |
| Professional fees                   | 24,294            | _                    | 6,839,875            | 6,864,169            | 1,753,842           | 179,045             | 1,932,887                         | 8,797,056            |
| Supplies                            | 5,740             | -                    | 2,317,739            | 2,323,479            | 59,977              | 34,427              | 94,404                            | 2,417,883            |
| Telephone                           | 322               | -                    | 407,755              | 408.077              | 214,817             | 3,538               | 218,355                           | 626,432              |
| Postage and shipping                | 4,155             | _                    | 21,036               | 25,191               | 20,934              | 8,648               | 29,582                            | 54,773               |
| Occupancy                           | _                 | _                    | 2,143,852            | 2,143,852            | 326,771             | 61,165              | 387,936                           | 2,531,788            |
| Outside printing, artwork and media | 13,131            | _                    | 16,639               | 29,770               | 3,206               | 17,718              | 20,924                            | 50,694               |
| Travel                              | 377               | _                    | 2,364,814            | 2,365,191            | 21,669              | 5,703               | 27,372                            | 2,392,563            |
| Conventions and meetings            | 25,854            | 23,007               | 170,684              | 219,545              | 17,123              | 22,009              | 39,132                            | 258,677              |
| Specific assistance to individuals  | _                 | _                    | 1,121,594            | 1,121,594            | 8,599               | _                   | 8,599                             | 1,130,193            |
| Dues and subscriptions              | -                 | _                    | 18,734               | 18,734               | 43,834              | 2,920               | 46,754                            | 65,488               |
| Minor equipment purchases           |                   |                      |                      |                      |                     |                     |                                   | •                    |
| and equipment rental                | 835               | _                    | 266,961              | 267,796              | 93,482              | 3,568               | 97,050                            | 364,846              |
| Ads, fees and miscellaneous         | 26,128            | –                    | 125,526              | 151,654              | 37,253              | 4,281               | 41,534                            | 193,188              |
| Interest                            | _                 | _                    | 829,763              | 829,763              | 194,859             | -                   | 194,859                           | 1,024,622            |
| Depreciation and amortization       |                   |                      | <u>1,671,745</u>     | <u>1,671,745</u>     | <u> 113,414</u>     | 3,905               | <u> 117,319</u>                   | 1,789,064            |
|                                     | \$ <u>254,896</u> | \$ <u>23,007</u>     | \$ <u>79,618,852</u> | \$ <u>79.896.755</u> | \$ <u>8,566,845</u> | \$ <u>1.142.077</u> | \$ <u>9,708,922</u>               | \$ <u>89,605,677</u> |
|                                     | 0.28%             | 6 0.03%              | 88.85%               | 89.16%               | 9.56%               | 6 1.28%             | 6 10.84%                          | 100.00%              |

<sup>(1)</sup> Excludes expenses related to discontinued operations – see note 15.

# CONSOLIDATED STATEMENTS OF CASH FLOWS

# Years Ended August 31, 2019 and 2018

|  | <u>2019</u>    | <u>2018</u>       |
|--|----------------|-------------------|
| Cash flows from operating activities:                          |                |                   |
| Increase in net assets   | \$ 1,510,844   | \$ 3,084,622      |
| Adjustments to reconcile increase in net assets to             |                |                   |
| net cash provided by operating activities:                     |                | . =00 044         |
| Depreciation and amortization                                  | 1,878,249      | 1,789,064         |
| Bad debt provision   | 1,444,413      | 1,640,474         |
| Bond issuance costs amortization                               | 6,109          | 6,109             |
| Decrease (increase) in fair value of beneficial                |                |                   |
| interest in trust held by others                               | 4,273          | (7,606)           |
| Net loss on sales and disposals of fixed assets                | 119,135        | 9,100             |
| Change in fair value of interest rate swaps                    | 882,409        | (869,089)         |
| Net unrealized and realized losses (gains) on investments, net | 211,272        | (553,415)         |
| Donor restricted contributions                                 | (310,395)      | (682,437)         |
| Contribution of assets from affiliation                        | (1,014,679)    | · –               |
| Changes in operating assets and liabilities:                   | •              |                   |
| Program and other accounts receivable                          | (1,620,411)    | (3,417,878)       |
| Contributions receivable                                       | (3,259)        | 86,551            |
| Prepaid expenses and other current assets                      | (90,656)       | 1,076             |
| Other assets   | 62,409         | 259,908           |
| Accounts payable and accrued expenses                          | 839,088        | 866,572           |
| Deferred revenue   | (321,362)      | (979,155)         |
| Other liabilities  | 146,860        | 242,867           |
| Net cash provided by operating activities                      | 3,744,299      | 1,476,763         |
| Cash flows from investing activities:                          |                |                   |
| Purchases of fixed assets                                      | (1,583,861)    | (2,145,609)       |
| Proceeds from sale of fixed assets                             | 28,503         | _                 |
| Change in investments, net                                     | (319,542)      | (382,689)         |
| Change in assets limited as to use                             | 343,746        | 535,158           |
| Cash acquired from assets of affiliation                       | 119,865        |                   |
| Net cash used by investing activities                          | (1,411,289)    | (1,993,140)       |
| Cash flows from financing activities:                          |                |                   |
| Repayment of long-term debt and capital lease obligation       | (1,279,595)    | (2,029,914)       |
| Proceeds from long-term debt                                   | 222,756        | _ `               |
| Borrowings on lines of credit                                  | (610,319)      | 610,319           |
| Donor restricted contributions                                 | <u>310,395</u> | <u>682,437</u> .  |
| Net cash used by financing activities                          | (1,356,763)    | <u>(737,158</u> ) |

# CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2019 and 2018

|   |     | <u>2019</u>      | <u>2018</u>         |
|---|-----|------------------|---------------------|
| Increase (decrease) in cash and cash equivalents                | \$  | 976,247          | \$ (1,253,535)      |
| Cash and cash equivalents, beginning of year                    |     | <u>2,365,508</u> | 3,619,043           |
| Cash and cash equivalents, end of year                          | \$_ | <u>3,341,755</u> | \$ <u>2,365,508</u> |
| Supplemental disclosure of cash flow information: Interest paid | \$_ | 1,009,000        | \$ <u>1,023,000</u> |

Certain assets and liabilities were acquired and recorded at their estimated fair values on September 1, 2018 as a result of the affiliation described in note 16.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Easter Seals Maine, Inc. (Easter Seals ME); The Harbor Schools Incorporated (Harbor Schools) through August 31, 2018 (see note 15); Manchester Alcoholism Rehabilitation Center; and Easter Seals Vermont, Inc. (Easter Seals VT). Easter Seals New Hampshire, Inc. is the sole member of each subsidiary. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

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

## 2. Summary of Significant Accounting Policies

#### Principles of Consolidation

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

# Cash and Cash Equivalents

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

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals to credit risk consist primarily of cash equivalents and investments. Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of \$3,094,539 and \$2,847,749 as of August 31, 2019 and 2018, respectively.

## Assets Limited as to Use and Investments

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

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

#### 2. Summary of Significant Accounting Policies (Continued)

## Beneficial Interest in Trust

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

#### Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets. Leasehold improvements and the carrying value of equipment financed by capital leases are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the asset.

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September 1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions. See also note 8.

## Long-Lived Assets

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

No long-lived assets were deemed impaired at August 31, 2019 and 2018.

#### **Bond Issuance Costs**

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2019 and 2018 was \$6,109. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statement of financial position.

#### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

#### 2. Summary of Significant Accounting Policies (Continued)

## Revenue Recognition

Revenue generated from services provided to the public is reported at the estimated net realizable amounts from clients, third-party payors and others based upon approved rates as services are rendered. A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in other fees and grants in the year that such amounts become known.

Revenues are recognized as earned, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are accounted for as deferred revenue until any restrictions are met or allowable expenditures are incurred.

The allowance for doubtful accounts is provided based on an analysis by management of the collectability of outstanding balances. Management considers the age of outstanding balances and past collection efforts in determining the allowance for doubtful accounts. Accounts are charged against the allowance for doubtful accounts when deemed uncollectible. The bad debt provision in 2019 and 2018 totaled \$1,444,413 and \$1,640,474 respectively, and is recorded against fees and grants from governmental agencies and others and contributions. The decrease in bad debt provision in 2019 is due to a shift in payors for services provided. See also note 6.

Easter Seals NH has agreements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. Contractual allowances for program and other accounts receivable at August 31, 2019 and 2018 were \$9,657,800 and \$12,719,900, respectively. The total contractual adjustments provided in 2019 and 2018 totaled \$59,363,700 and \$50,711,300, respectively, and are recorded against fees and grants from governmental agencies and others. The increase in contractual adjustments in 2019 is primarily due to a funding change that took place on January 1, 2019 resulting in the discontinuation of the New Hampshire Health Protection expansion funding (NHHPP). The increase in contractual adjustments in 2018 was primarily due to growth in services provided by Manchester Alcoholism Rehabilitation Center and an increase in services being covered by third-party payors.

Unconditional contributions are recognized when pledged.

#### Advertising

Easter Seals NH's policy is to expense advertising costs as incurred.

#### Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

#### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

#### 2. Summary of Significant Accounting Policies (Continued)

#### Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately \$7,348,000 and \$8,642,000 for the years ended August 31, 2019 and 2018, respectively.

#### Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals ME, Easter Seals VT, Harbor Schools (through the date of its dissolution) and Manchester Alcoholism Rehabilitation Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not for profit entities.

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax-status. In accordance with accounting principles generally accepted in the United States of America, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc. and its subsidiaries on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements.

# Use of Estimates

The preparation of financial statements in conformity with 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 financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for the allowance for doubtful accounts, contractual allowances, workers' compensation liabilities and contingencies.

#### Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreement described in note 11. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreement (not the notional amount) in the event of nonperformance of the other party to the swap agreement. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 2. Summary of Significant Accounting Policies (Continued)

As of August 31, 2019 and 2018, Easter Seals NH had recognized a liability of \$2,654,993 and \$1,772,584, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized a decrease in net assets of \$882,409 and an increase of \$869,089 for the years ended August 31, 2019 and 2018, respectively, in the accompanying consolidated statements of activity and changes in net assets.

#### Increase (Decrease) in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase (decrease) in net assets from operations. The primary transactions reported as other non-operating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the change in the fair value of beneficial interest in trust held by others, gains and losses on sales and disposals of fixed assets, the contribution of assets from affiliation (see note 16) and net realized and unrealized gains and losses on investments.

#### Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported total net assets.

#### Recent Accounting Pronouncements

In May 2014, the FASB issued 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 Easter Seals NH expects to be entitled in exchange for those goods and services. ASU 2014-09 will replace most existing revenue recognition guidance when it becomes effective. ASU 2014-09 is effective for Easter Seals NH on September 1, 2019. ASU 2014-09 permits the use of either the retrospective or cumulative effect transition method. Management continues to evaluate the impact that ASU 2014-09 will have on Easter Seals NH's consolidated financial statements. The adoption is not expected to have a material impact on Easter Seals NH's revenue recognition policies.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Guidance was recently issued that extended the effective date for Easter Seals NH to September 1, 2021, 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 consolidated financial statements, with certain practical expedients available. In July 2018, the FASB issued ASU 2018-10, Codification Improvements to Topic 842, Leases, which seeks to clarify ASU 2016-02 with respect to certain aspects of the update and ASU 2018-11, Leases (Topic 842) – Targeted Improvements, which provides transition relief on comparative reporting upon adoption of the ASU. Management is currently evaluating the impact of the pending adoption of ASU 2016-02 on Easter Seals NH's consolidated financial statements.

#### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

#### 2. Summary of Significant Accounting Policies (Continued)

In August 2016, the FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Easter Seals NH implemented ASU 2016-14, as it is effective for Easter Seals NH for the year ended August 31, 2019, and has adjusted the presentation in these consolidated financial statements accordingly. The most significant effects relate to the change in net asset classification from unrestricted, temporarily restricted and permanently restricted to net assets with and without donor restrictions, as well as the addition of liquidity disclosures (see note 4). The ASU has been applied retrospectively to all periods presented, and had no impact on previously reported net assets.

In June 2018, the FASB issued ASU No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. Due to diversity in practice, ASU 2018-08 clarifies the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. ASU 2018-08 is effective for Easter Seals NH on September 1, 2019 as the resource provider and on September 1, 2020 as the resource recipient, with early adoption permitted. Easter Seals NH is currently evaluating the impact that ASU 2018-08 will have on its consolidated financial statements.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820) – Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement. The objective of this update is to improve the effectiveness of disclosures in the notes to the financial statements by facilitating clear communication of the information required by generally accepted accounting principles (GAAP) that is most important to users of each entity's financial statements. The amendments in this update modify certain disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. The amendments in this update are effective for Easter Seals NH beginning September 1, 2020. Early adoption is permitted for removal or modifications of disclosures upon issuance of this update and delayed adoption of the additional disclosures until their effective date. The adoption of this ASU is not expected to have a material effect on Easter Seals NH's consolidated financial statements.

#### Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Scals NH's fiscal year end and December 9, 2019, the date these consolidated financial statements were available to be issued.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

#### 3. Classification of Net Assets

The following provides a description of the net asset classifications represented in the Easter Seals NH consolidated statements of financial position:

In accordance with *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions include contributions and endowment investment earnings subject to donor-imposed restrictions, as well as irrevocable trusts and contributions receivable. Some donor-imposed restrictions are temporary in nature with restrictions that are expected to be met either by actions of Easter Seals NH and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as support without donor restrictions in the accompanying consolidated financial statements.

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

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

#### Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2019 and 2018 are as follows:

|                            | Original Donor<br>Restricted Gift<br><u>Maintained in Perpetuity</u> | Accumulated Investment Gains | <u>Total</u>        |
|----------------------------|--|------------------------------|---------------------|
| 2019                       |  |                              | <del></del>         |
| Other initiatives          | \$1,366,235  | \$81,468                     | \$1,447,703         |
| Operations                 | <u>3,622,108</u>   |                              | 3,622,108           |
| Total endowment net assets | \$ <u>4,988,343</u>  | \$ <u>81,468</u>             | \$ <u>5,069,811</u> |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 3. Classification of Net Assets (Continued)

| ·   | Original Donor<br>Restricted Gift<br>Maintained in Perpetuity | Accumulated Investment Gains | <u>Total</u>  |
|---|---|------------------------------|---|
| 2018 Other initiatives Operations   | \$1,298,621<br><u>3,587,059</u>                               | \$65,826<br>——               | \$1,364,447<br>3,587,059                            |
| Total endowment net assets  | \$ <u>4,885,680</u>   | \$ <u>65,826</u>             | \$ <u>4,951,506</u>                                 |
| Changes in Endowment Net Assets   |   | ,                            |   |
| During the years ended August 31, 2019 and activities:  | 2018, Easter Seals NH had th                                  | e following endo             | wment-related                                       |
| Net endowment assets, August 31, 2017   |   | ,                            | \$4,847,633   |
| Investment return: Investment income, net of fees Net appreciation (realized and unrealized) Contributions Appropriated for expenditure Net endowment assets, August 31, 2018 | ), net  |                              | 75,165<br>25,632<br>94,684<br>(91,608)<br>4,951,506 |
| Investment return: Investment income, net of fees Net appreciation (realized and unrealized) Contributions Appropriated for expenditure                                       | ), net  |                              | 15,815<br>24,356<br>102,663<br>(24,529)             |
| Net endowment assets, August 31, 2019   |   |                              | \$ <u>5,069,811</u>                                 |
| Net assets were released from donor restricti   | ons as follows for the year er                                | nded August 31:              | •   |
| • .   |   | 2019                         | <u>2018</u>   |
| Satisfaction of donor restrictions<br>Release of appropriated endowment funds   | . 1   | \$1,990,555<br><u>24,529</u> | \$3,065,416<br><u>91,608</u>                        |
|   |   | \$ <u>2,015,084</u>          | \$ <u>3,157,024</u>                                 |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 3. Classification of Net Assets (Continued)

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2019 and 2018 are as follows:

|                                   | Without<br>Donor                  | With<br>Donor          | Total Non-<br>Endowment    |
|-----------------------------------|-----------------------------------|------------------------|----------------------------|
| ·                                 | Restrictions                      | Restrictions           | Net Assets                 |
| 2019 Other initiatives Operations | \$ 2,495,506<br>19,549,950        | \$ 388,205<br>625,027  | \$ 2,883,711<br>20,174,977 |
| Total non-endowment net assets    | \$ <u>22,045,456</u>              | \$ <u>1,013,232</u>    | \$ <u>23,058,688</u>       |
| 2018                              |                                   |                        |                            |
| Other initiatives Operations      | \$ 1,097,111<br><u>18,187,483</u> | \$1,421,217<br>960,338 | \$ 2,518,328<br>19,147,821 |
| Total non-endowment net assets    | \$ <u>19.284.594</u>              | \$ <u>2,381,555</u>    | \$ <u>21,666,149</u>       |

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2019 or 2018.

# Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at August 31:

|  | <u>2019</u>           | <u>2018</u>                   |
|--|-----------------------|-------------------------------|
| Purpose restriction: Other initiatives Operations                                  | \$ 388,205<br>455,482 | \$1,421,217<br><u>772,086</u> |
| •  | 843,687               | 2,193,303                     |
| Perpetual in nature: Original donor restricted gift amount and amounts required to |                       |                               |
| be maintained by donor   | 5,059,193             | 4,970,964                     |
| Investments, gains and income from which is donor restricted                       | 81,468                | 65,826                        |
| Beneficial interest in perpetual trust   | <u>98,695</u>         | 102,968                       |
|  | 5,239,356             | 5,139,758                     |
| Total net assets with donor restrictions   | \$ <u>6,083,043</u>   | \$ <u>7,333,061</u>           |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018.

# 3. Classification of Net Assets (Continued)

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

### Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

# 4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and that are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2019), comprise the following:

| Cash and cash equivalents Short-term investments, at fair value Program and other accounts receivable, net Contributions receivable, net | \$ 3,341,755<br>3,094,539<br>11,408,200<br>499,216 |
|--|--|
| Investments, at fair value   | 18,343,710<br><u>12,793,877</u>                    |
| Less: net assets with donor restrictions   | 31,137,587<br><u>6,083,043</u>                     |

\$<u>25,054,544</u>

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 4. Liquidity and Availability (Continued)

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. In addition, Easter Seals NH has board-designated assets without donor restrictions that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2019, the balance in board-designated assets was \$5,755,000.

The management of Easter Seals NH has implemented a practice to establish cash reserves on hand. As of August 31, 2019 and 2018, approximately \$2,661,000 and \$2,277,000, respectively, of cash and cash equivalents, and approximately \$3,094,000 and \$3,003,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

# 5. Contributions Receivable

Contributions receivable from donors as of August 31, 2019 and 2018 are \$540,447 and \$599,597, respectively, net of an allowance for doubtful accounts of \$63,400 and \$66,600, respectively. The long-term portion of contributions receivable are recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2019:

| 2020       | \$562,116 |
|------------|-----------|
| 2021       | 31,500    |
| 2022       | 4,500     |
| 2023       | 1,731     |
| 2024       | 1,000     |
| Thereafter | 3,000     |
|            |           |

\$<u>603.847</u>

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 6. Manchester Alcoholism Rehabilitation Center Revenues

Revenues related to providing health services are recorded net of contractual adjustments, discounts and any provision for bad debts. Substantially all such adjustments in 2019 and 2018 are related to Manchester Alcoholism Rehabilitation Center. An estimated breakdown of Manchester Alcoholism Rehabilitation Center's revenue, net of contractual adjustments, discounts and provision for bad debts recorded in fees and grants from governmental agencies and others recognized in 2019 and 2018 from major payor sources, is as follows:

|   | Gross<br>Revenues    | Contractual Adjustments and Discounts | Provision<br>for<br>Bad Debts         | Revenues, net             |
|---|----------------------|---------------------------------------|---------------------------------------|---------------------------|
| 2019  |                      |                                       |                                       |                           |
| Private payors (includes coinsurance and deductibles) | \$18,733,885         | \$(12,620,111)                        | e (รวรวักร)                           | e = 257 201               |
| Medicaid  | 52,661,814           | \$(12,639,111)<br>(43,942,859)        | \$ (737,393)<br>(237,497)             | \$ 5,357,381<br>8,481,458 |
| Medicare  | 65,163               | (6,250)                               | (19,303)                              |                           |
| Self-pay  |                      | • • • •                               | • • •                                 | 39,610                    |
| Self-pay  | <u>366,436</u>       | (262,987)                             | (26,020)                              | <u>77,429</u>             |
|   | \$ <u>71,827,298</u> | \$ <u>(56,851,207</u> )               | \$ <u>(1,020,213</u> )                | \$ <u>13,955,878</u>      |
| 2018  | -                    |                                       | •                                     |                           |
| Private payors (includes coinsurance                  |                      |                                       |                                       |                           |
| and deductibles)                                      | \$33,571,171         | \$(20,973,855)                        | \$(1,057,046)                         | \$11,540,270              |
| Medicaid  | 31,615,594           | (27,988,142)                          | (148,056)                             | 3,479,396                 |
| Medicare  | 85,060               | (8,159)                               | , , , , , , , , , , , , , , , , , , , | 76,901                    |
| Self-pay  | 275,991              | <u>(168,460</u> )                     | (85,872)                              | 21,659                    |
|   | \$ <u>65,547,816</u> | \$ <u>(49,138,616</u> )               | \$ <u>(1,290,974</u> )                | \$ <u>15,118,226</u>      |

# 7. Leases

# **Operating**

Easter Seals NH leases certain assets under various arrangements which have been classified as operating leases. Total expense under all leases (including month-to-month leases) was approximately \$1,164,000 and \$1,016,000 for the years ended August 31, 2019 and 2018, respectively. Some of these leases have terms which include renewal options, and others may be terminated at Easter Seals NH's option without substantial penalty. Future minimum payments required under the leases in effect at August 31, 2019, through the remaining contractual term of the underlying lease agreements, are as follows:

| 2020       | \$824,691 |
|------------|-----------|
| 2021       | 527,374   |
| 2022       | 432,041   |
| 2023       | 217,498   |
| 2024       | 121,937   |
| Thereafter | 4,153     |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 7. Leases (Continued)

# <u>Capital</u>

In 2015, Easter Seals NH entered into a three year lease agreement with a bank for certain computer equipment. This lease ended in 2018. Payments made under this agreement for the year ended August 31, 2018 was \$20,995. The assets were fully amortized as of August 31, 2018. Amortization expense related to the above capital lease was a component of depreciation expense in the accompanying consolidated statements of functional expenses. Interest expense recognized on the capital lease in 2018 was insignificant.

# 8. Fixed Assets

Fixed assets consist of the following at August 31:

|  | <u>2019</u>          | <u>2018</u>          |
|--|----------------------|----------------------|
| Buildings                                      | \$ 31,857,044        | \$ 30,906,387        |
| Land and land improvements                     | 4,248,474            | 3,331,184            |
| Leasehold improvements                         | 130,368              | 140,442              |
| Office equipment and furniture                 | 10,288,273           | 9,380,281            |
| Vehicles                                       | 2,543,706            | 2,641,876            |
| Construction in progress                       | 17,738               | 177,686              |
| •  | 49,085,603           | 46,577,856           |
| Less accumulated depreciation and amortization | (19,700,961)         | (17,782,070)         |
|  | \$ <u>29,384,642</u> | \$ <u>28,795,786</u> |

Depreciation and amortization expense related to fixed assets totaled \$1,878,249 and \$1,789,064 in 2019 and 2018, respectively.

During 2012, Easter Seals NH received a donated building with an estimated fair value of approximately \$1,100,000. Under the terms of the donation, for a period of six years, Easter Seals NH was required to continue to use the building as a child care center. Had Easter Seals NH ceased to operate the program, or sold or donated the property, Easter Seals NH would have had to provide the donor with the opportunity to purchase the property for \$1. The contribution representing the fair value of the building was recorded as deferred revenue until December 2017 when the terms of the donation were met and Easter Seals NH recognized the remaining balance of \$937,292 in unrestricted contributions in 2018.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 9. Investments and Assets Limited as to Use

Investments and assets limited as to use, at fair value, are as follows at August 31:

|                                  | <u>2019</u>          | <u>2018</u>          |
|----------------------------------|----------------------|----------------------|
| Cash and cash equivalents        | \$ 819,529           | \$ 1,200,834         |
| Marketable equity securities     | 1,663,432            | 1,716,059            |
| Mutual funds                     | 14,367,258           | 14,084,488           |
| Corporate and foreign bonds      | 574,444              | 873,487              |
| Government and agency securities | <u>675,257</u>       | 460,528              |
|                                  | 18,099,920           | 18,335,396           |
| Less: assets limited as to use   | <u>(2,211,504</u> )  | <u>(2,555,250</u> )  |
| Total investments, at fair value | \$ <u>15,888,416</u> | \$ <u>15,780,146</u> |

The composition of assets limited as to use at August 31, 2019 and 2018 is set forth in the table shown below at fair value. The portion of assets limited as to use that is required for obligations classified as current liabilities is reported in current assets.

|  | <u>2019</u>         | <u>2018</u>         |
|--|---------------------|---------------------|
| Under a deferred compensation plan (see note 10): Investments                  | \$1,807,587         | \$1,660,727         |
| Maintained in escrow to make required payments on revenue bonds (see note 11): |                     |                     |
| Cash and cash equivalents  | 403,917             | 894,523             |
| Total assets limited as to use   | \$ <u>2,211,504</u> | \$ <u>2,555,250</u> |

# 10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 2% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$515,000 and \$579,000 for the years ended August 31, 2019 and 2018, respectively.

Easter Seals New Hampshire, Inc. offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals New Hampshire, Inc. contributed approximately \$108,000 and \$99,500 to this plan during the years ended August 31, 2019 and 2018, respectively. The assets and liabilities associated with this plan were \$1,807,587 and \$1,660,727 at August 31, 2019 and 2018, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August-31, 2019 and 2018

# 11. Borrowings

Borrowings consist of the following at August 31:

| Daving Davida Sarias 2016 A tay around insued through the New   | <u>2019</u>          | <u>2018</u>  |
|---|----------------------|--|
| Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with an annual LIBOR-based variable rate equal to the sum of (a) 0.6501 times one-month LIBOR, plus (b) 0.6501 times 2.45% (3.04% at August 31, 2019), due in annual principal payments   |                      |  |
| increasing from \$40,417 to \$62,917 with a final payment of \$6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.  Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, annual principal payments continually  | \$11,724,996         | \$12,226,664   |
| increasing from \$15,810 to \$21,180 with a final payment of \$5,404,249 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate. Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from \$113 to \$1,069 payable monthly through dates ranging from September | 7,141,109            | 7,724,289  |
| 2019 through June 2024, secured by vehicles with a net book value of \$325,812 at August 31, 2019.  Mortgage note payable to a bank with a fixed rate of 3.25%. Principal   | 292,309              | 179,929  |
| and interest of \$12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of \$4,877,003 at August 31, 2019.  Note payable (through affiliation described in note 16) to the City of Rochester, New Hampshire, payable in annual payments of \$16,408, including interest at 3.35% and net of \$7,290 of principal and               | 2,213,156            | 2,285,333  |
| interest loan funding grant, through July 1, 2027, secured by an interest in certain property with a net book value of \$947,249 at August 31, 2019.  | 113,490              | · <u></u>  |
| •   | 21,485,060           | 22,416,215   |
| Less current portion Less net unamortized bond issuance costs   | 1,243,661<br>118,836 | 1,241,671<br>124,946                                     |
|   | \$ <u>20,122,563</u> | \$ <u>21,049,598</u>                                     |
| Principal payments on long-term debt for each of the following years endir  | ng August 31 a       | re as follows:   |
| 2020<br>2021<br>2022<br>2023<br>2024  | ·                    | \$ 1,243,661<br>938,993<br>935,503<br>974,536<br>987,957 |
| Thereafter  |                      | 16,404,410<br>\$21,485,060                               |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 11. Borrowings (Continued)

### Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. had an agreement with a bank for a \$500,000 nonrevolving equipment line of credit. The line of credit was used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire through April 2, 2014. The interest rate charged on outstanding borrowings was at a fixed rate at the then prime rate minus 0.75% for maturities up to a five-year term. Upon maturity of this agreement, the balances outstanding under the note payable at August 31, 2014 were converted to various term notes secured by vehicles, as described above. All outstanding balances were paid off in 2019. Amounts outstanding included in long-term debt at August 31, 2018 were three notes payable totaling \$7,185.

Easter Seals New Hampshire, Inc. also has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals. New Hampshire on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is at a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five year term. Included in long-term debt are twenty-three notes payable totaling \$292,309 and twenty-four notes payable totaling \$172,744 at August 31, 2019 and 2018, respectively that originated under this agreement. Availability under this agreement at August 31, 2019 and 2018 is \$207,691 and \$327,256, respectively.

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from \$4 million to \$7 million (a portion of which is secured by available letters of credit of \$38,000). Outstanding advances are due on demand. The interest rate charged on outstanding borrowings was amended in May 2018 to LIBOR rounded up to the nearest one-eighth of one percent plus 1.90%) (4.03% at August 31, 2019). Under an event of default, the interest rate will increase from LIBOR plus 1.90% to LIBOR plus 5.25%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Manchester Alcoholism Rehabilitation Center. The agreement requires that collective borrowings under the line of credit be reduced to \$1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2019, and \$610,319 was outstanding at August 31, 2018.

# NHHEFA 2016A and 2016B Revenue Bonds

On December 20, 2016, Easter Seals New Hampshire, Inc. issued \$13,015,000 in Series 2016A Tax Exempt Revenue Bonds. These bonds were used to refinance the Series 2004A Revenue Bonds.

Also, on December 20, 2016, Easter Seals New Hampshire, Inc. issued \$9,175,000 in Series 2016B Tax Exempt Revenue Bonds. The bonds were issued to refinance an existing mortgage and to obtain funds for certain planned capital projects.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 11. Borrowings (Continued)

# Mortgage Notes Payable

On February 18, 2015, Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center entered into a \$2,480,000 mortgage note payable to finance the acquisition of certain property located in Franklin, New Hampshire. The initial interest rate charged is fixed at 3.25%. Monthly principal and interest payments are \$12,200, and all remaining outstanding principal and interest is due on February 18, 2030. The note is secured by the property.

# Notes Payable

The Homemakers Health Services, Inc. (the Organization), see note 16, and the City of Rochester, New Hampshire obtained grants and other funding commitments to fund the costs associated with the design and construction of an extension of the City of Rochester, New Hampshire's public sewer mains to service the Organization's property in Rochester, New Hampshire. The costs associated with the extension of the sewer main were \$523,298, which was funded by grants of \$181,925 and a promissory note, payable to the City of Rochester, New Hampshire of \$341,373. The promissory note bears interest at 3.35% per annum. In addition, the City of Rochester, New Hampshire was approved for a loan funding grant in the amount of \$145,798, which consisted of the loan principal funding of \$105,018 and the loan interest funding of \$40,780. The Organization recorded a net principal promissory note payable of \$236,355 with an issue date of July 1, 2017. Effective September 1, 2018, Easter Seals NH has assumed responsibility of this agreement. See note 16.

# Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. On December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 0.67 to LIBOR times 0.6501. The swap agreement had an outstanding notional amount of \$11,724,996 and \$12,226,664 at August 31, 2019 and 2018, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

The fair value of the above interest rate swap agreement totaled \$2,654,993 and \$1,772,584 at August 31, 2019 and 2018, respectively, \$295,305 and \$244,261 of which was current at August 31, 2019 and 2018, respectively. During the years ended August 31, 2019 and 2018, net payments required by the agreement totaled \$250,321 and \$323,938, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 11. Borrowings (Continued)

### Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals New Hampshire, Inc. is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2019, Easter Seals New Hampshire, Inc. was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

# 12. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

# 13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were \$103,125 and \$39,036 for the years ended August 31, 2019 and 2018, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

# 14. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trust, investments and the interest rate swap, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level 1 – Valuations for financial instruments traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical instruments.

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

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 14. Fair Value of Financial Instruments (Continued)

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2019 and 2018.

### Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities, and mutual funds that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain government and agency securities and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

# Beneficial Interest in Trust Held by Others

The beneficial interest in trust held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trust. The fair values of marketable equity securities, money market and mutual funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities and mutual funds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

# Interest Rate Swap Agreement

The fair value for the interest rate swap liability is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 14. Fair Value of Financial Instruments (Continued)

At August 31, 2019 and 2018, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

|   |              | Level 1          |             | Level 2         | Le             | evel 3          |               | <u>Total</u>      |
|---|--------------|------------------|-------------|-----------------|----------------|-----------------|---------------|-------------------|
| 2019  |              |                  |             |                 |                |                 |               |                   |
| Assets:   |              |                  |             |                 |                |                 |               |                   |
| Assets limited as to use and investments        |              |                  |             |                 |                |                 |               |                   |
| at fair value:                                  | •            | 0.0.500          | •           |                 | •              |                 | •             | 010.500           |
| Cash and cash equivalents                       | \$           | 819,529          | \$          | _               | \$             | _               | \$            | 819,529           |
| Marketable equity securities:                   |              |                  |             |                 |                |                 |               | 156 150           |
| Large-cap                                       |              | 1,176,478        |             | _               |                | -               | l             | ,176,478          |
| International                                   |              | 486,954          |             | _               |                | _               |               | 486,954           |
| Mutual funds, open-ended:                       |              |                  |             |                 |                |                 |               | •                 |
| Short-term fixed income                         |              | 4,519,233        |             | _               |                | _               |               | ,519,233          |
| <ul> <li>Intermediate-term bond fund</li> </ul> |              | 1,390,096        |             | _               |                |                 | 1             | ,390,096          |
| High yield bond fund                            |              | 93,530           |             | _               |                | -               |               | 93,530            |
| Foreign bond                                    |              | 34,567           |             | _               |                | -               |               | 34,567            |
| Government securities                           |              | 386,222.         |             | _               |                | _               |               | 386,222           |
| Emerging markets bond                           |              | 138,203          |             | -               |                | _               |               | 138,203           |
| International equities                          |              | 1,093,081        |             | _               |                | _               | 1             | ,093,081          |
| Domestic, large-cap                             |              | 1,042,116        |             | -               |                | _               | 1             | ,042,116          |
| Domestic, small-cap                             |              | 159,064          |             | _               |                | _               |               | 159,064           |
| Domestic, multi alt                             |              | 724,756          |             | _               |                |                 |               | 724,756           |
| Real estate fund                                |              | 194,694          |             | _               |                | _               |               | 194,694           |
| Mutual funds, closed-ended:                     |              | , , , , , ,      |             |                 |                |                 |               | ,                 |
| Domestic, large-cap                             |              | 3,636,935        |             | _               |                | _               | 3             | ,636,935          |
| Domestic, mid-cap                               |              | 493,194          |             | _               |                | _               | _             | 493,194           |
| Domestic, small-cap                             |              | 461,567          |             |                 |                | _               |               | 461,567           |
| Corporate and foreign bonds                     |              | -                |             | 574,444         |                | _               |               | 574,444           |
| Government and agency securities                |              | _                |             | 675,257         |                | _               |               | 675,257           |
| Government and agency securities                | -            |                  | -           | 013,231         | _              |                 | _             | 013,231           |
|   | \$ <u>1</u>  | <u>6,850,219</u> | \$ <u>1</u> | <u>,249,701</u> | \$             |                 | \$ <u>18</u>  | ,099,920          |
| Beneficial interest in trust held by others:    |              |                  |             |                 |                |                 |               |                   |
| Money market funds                              | \$           | 6,300            | \$          | _               | \$             | _               | \$            | 6,300             |
| Marketable equity securities:                   |              | •                |             |                 |                |                 |               | ·                 |
| Large-cap                                       |              | 70,450           |             | -               |                | _               |               | 70,450            |
| Mutual funds:  Domestic fixed income            |              |                  |             | 21.045          |                |                 |               | 21,945            |
| Domestic fixed income                           | -            |                  | -           | <u> 21,945</u>  | _              |                 | _             | 21,943            |
| •   | `\$ <u>_</u> | 76,750           | \$_         | 21,945          | \$             | <del></del>     | \$ <u></u>    | 98,695            |
| Liabilities:                                    |              |                  |             |                 |                |                 |               |                   |
| Interest rate swap agreement                    | \$_          |                  | \$_         |                 | \$ <u>2,</u> 0 | <u> 554,993</u> | \$ <u>_</u> 2 | 2 <u>,654,993</u> |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 14. Fair Value of Financial Instruments (Continued)

| <u>2018</u>                                  | <u>Level 1</u>       | Level 2             | Level 3             | <u>Total</u>         |
|--|----------------------|---------------------|---------------------|----------------------|
| Assets:                                      |                      |                     |                     |                      |
| Assets limited as to use and investments     |                      |                     |                     |                      |
| at fair value:                               |                      |                     |                     |                      |
| Cash and cash equivalents                    | \$ 1,200,834         | \$ -                | \$ -                | \$ 1,200,834         |
| Marketable equity securities:                |                      | •                   |                     |                      |
| Large-cap                                    | 1,182,262            | _                   | _                   | 1,182,262            |
| International                                | 533,797              | _                   | _                   | 533,797              |
| Mutual funds, open-ended:                    |                      |                     |                     |                      |
| Short-term fixed income                      | 4,387,471            | _                   |                     | 4,387,471            |
| Intermediate-term bond fund                  | 1,037,110            | _                   | _                   | 1,037,110            |
| High yield bond fund                         | 81,169               | _                   | _                   | 81,169               |
| Foreign bond                                 | 30,620               | _                   | _                   | 30,620               |
| Government securities                        | 377,563              | _                   | -                   | 377,563              |
| Emerging markets bond                        | 56,094               | <del></del>         | _                   | 56,094               |
| International equities                       | 1,091,145            | _                   | _                   | 1,091,145            |
| Domestic, large-cap                          | 1,113,968            |                     | -                   | 1,113,968            |
| Domestic, small-cap                          | 269,615              |                     | -                   | 269,615              |
| Domestic, multi alt                          | 736,276              | _                   | -                   | 736,276              |
| Real estate fund                             | 197,057              | -                   | _                   | 197,057              |
| Mutual funds, closed-ended:                  |                      |                     |                     |                      |
| Domestic, large-cap                          | 3,172,644            | _                   | _                   | 3,172,644            |
| Domestic, mid-cap                            | 588,528              | -                   | _                   | 588,528              |
| Domestic, small-cap                          | 428,019              | -                   | _                   | 428,019              |
| International equity                         | 517,209              | _                   | _                   | 517,209              |
| Corporate and foreign bonds                  | _                    | 873,487             | -                   | 873,487              |
| Government and agency securities             |                      | 460,528             |                     | 460,528              |
|  | \$ <u>17,001,381</u> | \$ <u>1,334.015</u> | \$                  | \$ <u>18,335,396</u> |
| Beneficial interest in trust held by others: |                      |                     |                     |                      |
| Money market funds                           | \$ 7,096             | \$ -                | \$ -                | \$ 7,096             |
| Marketable equity securities:  Large-cap     | 71,948               | _                   | _                   | 71,948               |
| Mutual funds:                                | ŕ                    |                     |                     | •                    |
| Domestic fixed income                        |                      | 23,924              | ·                   | 23,924               |
|  | \$ <u>79,044</u>     | \$ <u>23,924</u>    | \$                  | \$ <u>102,968</u>    |
| Liabilities:                                 |                      |                     |                     |                      |
| Interest rate swap agreement                 | \$                   | \$                  | \$ <u>1,772,584</u> | \$ <u>1,772,584</u>  |

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 14. Fair Value of Financial Instruments (Continued)

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2019 and 2018:

|                                 | Interest<br><u>Rate Swap</u> |
|---------------------------------|------------------------------|
| Ending balance, August 31, 2017 | \$ (2,641,673)               |
| Unrealized gain, net            | 869,089                      |
| Ending balance, August 31, 2018 | (1,772,584)                  |
| Unrealized loss, net            | (882,409)                    |
| Ending balance, August 31, 2019 | \$ <u>(2,654,993</u> )       |

# 15. Discontinued Operations

The accompanying consolidated financial statements include various programs and entities that are reported as discontinued operations. On January 25, 2012, the Board of Directors of Easter Seals NH voted to close Harbor Schools and cease all operations of this subsidiary. Effective August 31, 2018 the dissolution of Harbor Schools was finalized.

The management of Easter Seals NH has determined that the closure of each of these programs/entities met the criteria for classification as discontinued operations. The decisions to close the programs/entities were based on performance factors.

There were no remaining balances as of August 31, 2018 for Harbor Schools noted above for purposes of summary statement of financial position presentation. There are no programs or entities that are reported as discontinued operations in 2019. The accompanying 2018 consolidated statement of activities included a loss from discontinued operations of \$568 for Harbor Schools, and losses from various other discontinued operations totaling \$7,712.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2019 and 2018

# 16. Acquisition of The Homemakers Health Services, Inc.

On May 4, 2018, Easter Seals NH entered into a letter of intent to affiliate with The Homemakers Health Services, Inc. (the Organization). On September 1, 2018, Easter Seals NH acquired the Organization for no consideration. The Organization was not controlled by Easter Seals NH prior to this agreement. This affiliation was accounted for in accordance with generally accepted accounting principles guidance on acquisitions by a not-for-profit entity. Upon affiliation, the Organization was dissolved and is a program of Easter Seals NH. The Organization had total net operating revenue of approximately \$289,000 (unaudited) for the two months ended August 31, 2018, and \$2,330,000 for the year ended June 30, 2018. The financial position of the Organization recorded at fair value upon affiliation as of September 1, 2018, was as follows:

| Assets:  Cash and cash equivalents     | \$ 119,865          |
|--|---------------------|
| Other current assets                   | 148,613             |
| Fixed assets, net                      | 1,030,882           |
| Total assets                           | \$ <u>1,299,360</u> |
| Liabilities:                           |                     |
| Accounts payable                       | \$ 51,250           |
| Accrued expenses and other liabilities | 107,746             |
| Debt                                   | <u>125,685</u>      |
| Total liabilities                      | 284,681             |
| Net assets:                            |                     |
| Unrestricted net assets                | <u>1,014,679</u>    |
| Total liabilities and net assets       | \$ <u>1,299,360</u> |

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# CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2019

# <u>ASSETS</u>

|  | * New                | Elimin-             |              |                        |                      |
|--|----------------------|---------------------|--------------|------------------------|----------------------|
| · ·  | <u>Hampshire</u>     | <u>Vermont</u>      | <u>Maine</u> | ations                 | Total                |
| Current assets:  |                      |                     |              |                        |                      |
| Cash and cash equivalents                                    | \$ 3,305,116         | \$ 16,962           | \$ 19,677    | S –                    | \$ 3,341,755         |
| Short-term investments, at fair value                        | 3,094,539            | _                   | _            | _                      | 3,094,539            |
| Accounts receivable from affiliates                          | 3,595,504            | 370,426             | -            | (3,965,930)            |                      |
| Program and other accounts receivable, net                   | 10,118,637           | 1,192,292           | 97,271       | _                      | 11,408,200           |
| Contributions receivable, net                                | 494,589              | 1,373               | 3,254        | _                      | 499,216              |
| Current portion of assets limited as to use                  | 403,917              | _                   | _            | _                      | 403,917              |
| Prepaid expenses and other current assets                    | 479,159              | 11,496              | 31,781       |                        | <u>522,436</u>       |
| Total current assets   | 21,491,461           | 1,592,549           | 151,983      | (3,965,930)            | 19,270,063           |
| Assets limited as to use, net of current portion             | 1,783,033            | 24,554              | -            | _                      | 1,807,587            |
| Investments, at fair value                                   | 12,793,877           | -                   | -            | . –                    | 12,793,877           |
| Beneficial interest in trust held by others and other assets | 139,926              | -                   | -            | · –                    | 139,926              |
| Fixed assets, net  | 29,266,492           | 111,550             | 6,600        |                        | 29,384,642           |
|  | \$ <u>65.474.789</u> | \$ <u>1.728.653</u> | \$158.583    | \$ <u>(3.965.930</u> ) | \$ <u>63.396.095</u> |

# LIABILITIES AND NET ASSETS

| Current liabilities:                                | * New<br><u>Hampshire</u> | Vermont             | <u>Maine</u>      | Elimin-<br>ations      | <u>Total</u>         |
|---|---------------------------|---------------------|-------------------|------------------------|----------------------|
| Accounts payable                                    | \$ 2.626,880              | \$ 26.036           | \$ 2,436          | s -                    | \$ 2,655,352         |
| Accrued expenses                                    | 6,380,059                 | 8,764               | 11,329            | _                      | 6,400,152            |
| Accounts payable to affiliates                      | _                         | _                   | 3,965,930         | (3,965,930)            | _                    |
| Deferred revenue                                    | 370,338                   | 6,010               | 6,940             |                        | 383,288              |
| Current portion of interest rate swap agreements    | 295,305                   | _                   | · –               | _                      | 295,305              |
| Current portion of long-term debt                   | 1,243,661                 |                     |                   |                        | 1,243,661            |
| Total current liabilities                           | 10,916,243                | 40,810              | 3,986,635         | (3,965,930)            | 10,977,758           |
| Other liabilities                                   | 1,783,033                 | 24,554              | _                 | _                      | 1,807,587            |
| Interest raté swap agreements, less current portion | 2,359,688                 | _                   | _                 | _                      | 2,359,688            |
| Long-term debt, less current portion, net           | <u>20,122,563</u>         | <del></del>         |                   | <del></del>            | 20,122,563           |
| Total liabilities                                   | 35,181,527                | 65,364              | 3,986,635         | (3,965,930)            | 35,267,596           |
| Net assets (deficit):                               |                           |                     |                   |                        |                      |
| Without donor restrictions                          | 24,240,352                | 1,631,656           | (3,826,552)       | _                      | 22,045,456           |
| With donor restrictions                             | <u>6.052,910</u>          | 31.633              | (1,500)           |                        | 6.083.043            |
| Total net assets (deficit)                          | 30,293,262                | 1,663,289           | (3.828.052)       |                        | 28,128,499           |
|   | \$ <u>65,474,789</u>      | \$ <u>1.728.653</u> | \$ <u>158,583</u> | \$ <u>(3,965,930</u> ) | \$ <u>63,396,095</u> |

<sup>\*</sup> Includes Manchester Alcoholism Rehabilitation Center.

# CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2018

# <u>ASSETS</u>

|  | * New             | Vermont             | Maine             | Harbor<br>Schools,<br><u>Inc.</u> | Elimin-<br>ations     | <u>Total</u>         |
|--|-------------------|---------------------|-------------------|-----------------------------------|-----------------------|----------------------|
| <b>A</b>   | <u> Hampshire</u> | vermon              | pranic            | 1110.                             | . acrons              | <u>10m</u>           |
| Current assets:  | 0 0 307 410       | e 20.170            | e e.000           | S                                 | s –                   | C 2 266 500          |
| Cash and cash equivalents                                    | \$ 2,327,419      | \$ 29,169           | \$ 8.920          | 2                                 | <b>3</b> –            | \$ 2,365,508         |
| Short-term investments, at fair value                        | 3,002,574         | _                   | _                 | _                                 | -                     | 3,002,574            |
| Accounts receivable from affiliates                          | 2,335,205         | 1,450,563           | _                 | _                                 | (3,785,768)           | _                    |
| Program and other accounts receivable, net                   | 10,427,498        | 566,808             | 89,283            | _                                 | _                     | 11,083,589           |
| Contributions receivable, net                                | 492,283           | 1,020               | 2,654             | _                                 | _                     | 495,957              |
| Current portion of assets limited as to use                  | 894,523           | _                   | , <u> </u>        | _                                 | _                     | 894,523              |
| Prepaid expenses and other current assets                    | 389,913           | 13,440              | 28,427            |                                   |                       | 431,780              |
| Total current assets   | 19,869,415        | 2,061,000           | 129,284           | -                                 | (3,785,768)           | 18,273,931           |
| Assets limited as to use, net of current portion             | 1,641,337         | 19,390              | -                 | -                                 | ·<br>-                | 1,660,727            |
| Investments, at fair value                                   | 12,777,572        | -                   | -                 | -                                 | -                     | 12,777,572           |
| Beneficial interest in trust held by others and other assets | . 206,608         | -                   | -                 | _                                 | -                     | 206,608              |
| Fixed assets, net  | 28,725,627        | 51,923              | 18,236            |                                   |                       | 28,795,786           |
|  | \$63,220,559      | \$ <u>2,132,313</u> | \$ <u>147,520</u> | \$ <u> </u>                       | S <u>(3,785,768</u> ) | \$ <u>61,714,624</u> |

# LIABILITIES AND NET ASSETS

| Current liabilities:                                | * New<br><u>Hampshire</u> | Vermont             | <u>Maine</u>      | Harbor<br>Schools,<br><u>Inc.</u> | Elimin-<br>ations      | <u>Total</u>     |
|---|---------------------------|---------------------|-------------------|-----------------------------------|------------------------|------------------|
| Line of credit                                      | \$ 610,319                | s –                 | s -               | s -                               | s –                    | ¢ 610.210        |
| Accounts payable                                    | 2,709,560                 | 12,816              | 187               | 5 -                               | <b>3</b> –             | \$ 610,319       |
| Accrued expenses                                    | 5,295,718                 | 8,054               | 31,085            | _                                 | _                      | 2,722,563        |
| Accounts payable to affiliates                      | 3,293,716                 | 8,034               | ,                 | -                                 | (3.705.760)            | 5,334,857        |
| Deferred revenue                                    | _<br>485.000              | -                   | 3,785,768         | -                                 | (3,785,768)            | -                |
|   | 685,999                   | 11,540              | 7,111             | -                                 | _                      | 704,650          |
| Current portion of interest rate swap agreements    | 244,261                   | _                   | _                 | -                                 | _                      | 244,261          |
| Current portion of long-term debt                   | <u> 1,241,671</u>         |                     |                   | <del></del>                       |                        | <u>1,241,671</u> |
| Total current liabilities                           | 10,787,528                | 32,410              | 3,824,151         | -                                 | (3,785,768)            | 10,858,321       |
| Other liabilities                                   | 1,641,337                 | 19,390              | -                 | _                                 | _                      | 1,660,727        |
| Interest rate swap-agreements, less current portion | 1,528,323                 | ·                   | _                 | _                                 | _                      | 1,528,323        |
| Long-term debt, less current portion, net           | 21,049,598                |                     | <del></del>       |                                   |                        | 21,049,598       |
| Total liabilities                                   | 35,006,786                | 51,800              | 3,824,151         | -                                 | (3,785,768)            | 35,096,969       |
| Net assets (deficit):                               |                           |                     |                   |                                   |                        |                  |
| Without donor restrictions                          | 20,883,776                | 2,075,949           | (3,675,131)       | _                                 | -                      | 19,284,594       |
| With donor restrictions                             | 7,329,997                 | 4,564               | (1,500)           |                                   |                        | 7,333,061        |
| Total net assets (deficit)                          | 28,213,773                | 2,080,513           | (3,676,631)       |                                   |                        | 26,617,655       |
|   | \$63,220,559              | \$ <u>2,132,313</u> | \$ <u>147.520</u> | S                                 | \$ <u>(3,785,768</u> ) | \$61,714.624     |

<sup>\*</sup> Includes Manchester Alcoholism Rehabilitation Center.

# CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

|  | * New<br><u>Hampshire</u> | Vermont          | Maine          | Elimin-<br>ations | <u>Total</u>   |
|--|---------------------------|------------------|----------------|-------------------|----------------|
| Public support and revenue:                                |                           |                  |                |                   | <del></del>    |
| Public support:  |                           |                  |                |                   |                |
| Contributions, net   | \$ 910,465                | <b>\$</b> 19,996 | \$ 66,344      | <b>S</b> –        | \$ 996,805     |
| Special events, net  | 1,998,632                 | 88,917           | 2,338          | _                 | 2,089,887      |
| Annual campaigns, net                                      | 422,964                   | 3,803            | 7,064          | -                 | 433,831        |
| Bequests   | <u>391,990</u>            |                  |                |                   | <u>391,990</u> |
| Total public support                                       | 3,724,051                 | 112,716          | 75,746         | ~                 | 3,912,513      |
| Revenue:   |                           | •                |                |                   |                |
| Fees and grants from governmental agencies and others, net | 58,874,158                | 6,854,565        | 431,856        | (140)             | 66,160,439     |
| Other grants   | 24,785,404                | 293,891          | 297,079        | . –               | 25,376,374     |
| Dividend and interest income                               | 622,562                   | 2                | _              | _                 | 622,564        |
| Rental income  | 32,170                    | _                | _              | _                 | 32,170         |
| Intercompany revenue                                       | 796,921                   | -                |                | (796,921)         | _              |
| Other  | 200,793                   | 11,445           | <del></del>    |                   | 212,238        |
| Total revenue  | 85,312,008                | <u>7,159,903</u> | 728,935        | (797,061)         | 92,403,785     |
| Total public support and revenue                           | 89,036,059                | 7,272,619        | 804,681        | (797,061)         | 96,316,298     |
| Operating expenses:  |                           |                  |                |                   |                |
| Program services:  |                           |                  |                |                   |                |
| Public health education                                    | 243,810                   | 7,280            | 1,382          | _                 | 252,472        |
| Professional education                                     | 74,330                    | _                | _              | _                 | 74,330         |
| Direct services  | <u>76,571,433</u>         | <u>6,939,921</u> | <u>761,937</u> | <u>(28,274</u> )  | 84,245,017     |
| Total program services                                     | 76,889,573                | 6,947,201        | 763,319        | (28,274)          | 84,571,819     |

| Supporting services:  | * New<br>Hampshire  | Vermont                     | Maine                      | Elimin-<br>ations     | <u>Total</u>  |
|---|---|-----------------------------|----------------------------|-----------------------|---|
| Management and general Fundraising  | \$ 9.015,278<br><u>791,631</u>  | \$ 705,476<br><u>38,366</u> | \$ 95,317<br><u>93,530</u> | \$(768,787)           | \$ 9,047,284<br><u>923,527</u>  |
| Total supporting services   | _9,806,909  | 743,842                     | <u> 188,847</u> -          | (768,787)             | 9,970,811   |
| Total functional expenses   | 86,696,482  | 7,691,043                   | 952,166                    | (797,061)             | 94,542,630  |
| Support of National programs  | 103,125   |                             | <u> </u>                   |                       | 103,125   |
| Total operating expenses .  | 86,799,607  | 7,691,043                   | 952,166                    | <u>(797,061</u> )     | 94,645,755  |
| Increase (decrease) in net assets from operations   | 2,236,452   | (418,424)                   | (147,485)                  | _                     | 1,670,543   |
| Other non-operating expenses, gains and losses: Change in fair value of interest rate swaps Net unrealized and realized losses on investments, net Decrease in fair value of beneficial interest in trust held by others Gain (loss) on sales and disposals of fixed assets Contribution of assets from affiliation Other non-operating gains | (882,409)<br>(211,272)<br>(4,273)<br>(116,399)<br>1,014,679<br>42,711 | 1,200<br>-<br>-             | (3,936)                    | -<br>-<br>-<br>-<br>- | (882,409)<br>(211,272)<br>(4,273)<br>(119,135)<br>1,014,679<br>42,711 |
|   | <u>(156,963</u> )   | 1,200                       | (3,936)                    | <del></del>           | <u>(159,699</u> )   |
| Total increase (decrease) in net assets   | 2,079,489   | (417,224)                   | (151,421)                  | -                     | 1,510,844   |
| Net assets (deficit) at beginning of year   | 28,213,773  | 2,080,513                   | (3,676,631)                |                       | 26,617,655  |
| Net assets (deficit) at end of year   | \$ <u>30,293,262</u>  | \$ <u>1.663.289</u>         | \$ <u>(3,828,052)</u>      | \$ <u> </u>           | \$28,128,499  |

<sup>\*</sup> Includes Manchester Alcoholism Rehabilitation Center.

# CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

| Public support and revenue:           | * New<br><u>Hampshire</u> | Vermont          | <u>Maine</u>   | Harbor<br>Schools,<br>Inc. | Elimin-<br>ations | <u>Total</u>      |
|---------------------------------------|---------------------------|------------------|----------------|----------------------------|-------------------|-------------------|
| Public support:                       |                           |                  |                |                            |                   |                   |
| Contributions, net                    | \$ 1,913,486              | \$ 28,113        | \$ 83,497      | \$ -                       | \$                | \$ 2,025,096      |
| Special events, net                   | 1,898,837                 | 394              | 55,087         | _                          | _                 | 1,954,318         |
| Annual campaigns, net                 | 371,433                   | 4,761            | 5,148          | -                          | _                 | 381,342           |
| Bequests                              | 138,000                   |                  | <del></del>    |                            |                   | 138,000           |
| Total public support                  | 4,321,756                 | 33,268           | 143,732        | -                          | _                 | 4,498,756         |
| Revenue:                              |                           |                  |                |                            |                   |                   |
| Fees and grants from governmental     |                           |                  |                |                            |                   |                   |
| agencies and others, net              | 58,082,135                | 5,261,341        | 292,224        | _                          |                   | 63.635,700        |
| Other grants                          | 21,165,950                | 1,060,871        | 246,770        | _                          | _                 | 22,473,591        |
| Dividend and interest income          | 591,280                   | 2                |                | _                          | _                 | 591,282           |
| Rental income                         | 27,050                    | _                | -              | _                          | _                 | 27,050            |
| Intercompany revenue                  | 741,597                   | _                | _              |                            | (741,597)         | _                 |
| Other                                 | 110,189                   | 12,475           | 24             | <del></del> ,              |                   | 122,688           |
| Total revenue                         | 80,718,201                | 6,334,689        | 539,018        |                            | <u>(741,597</u> ) | 86,850,311        |
| Total public support and revenue      | 85,039,957                | 6,367,957        | 682,750        | -                          | (741,597)         | 91,349,067        |
| Operating expenses: Program services: |                           |                  |                |                            |                   |                   |
| Public health education               | 247 720                   | 2 000            |                |                            |                   |                   |
| Professional education                | 246,678<br>23,007         | 7,099            | 1,119          | -                          | _                 | 254,896           |
| Direct services                       | 72,888,726                | 6 001 227        | 761 727        | _                          | (22.024)          | 23,007            |
| Direct services                       | 14,000,140                | <u>6,001,327</u> | <u>761,733</u> |                            | (32,934)          | <u>79,618,852</u> |
| Total program services                | 73,158,411                | 6,008,426        | 762,852        | -                          | (32,934)          | 79,896,755        |

| Supporting services:   | * New<br>Hampshire                                 | Vermont             | <u>Maine</u>           | Harbor<br>Schools,<br>Inc. | Elimin-<br>ations     | <u>Total</u>                                       |
|--|--|---------------------|------------------------|----------------------------|-----------------------|--|
| Management and general Fundraising   | \$ 8,536,262<br><u>869,629</u>                     | \$ 614,425<br>      | \$ 124,821<br>199,153  | \$ <u>-</u>                | \$(708,663)           | \$ 8,566,845<br>_1,142,077                         |
| Total supporting services  | 9,405,891  | <u>687,720</u>      | 323,974                |                            | (708,663)             | 9,708,922  |
| Total functional expenses  | 82,564,302   | 6,696,146           | 1,086,826              | _                          | (741,597)             | 89,605,677   |
| Support of National programs   | 39,036   |                     |                        |                            |                       | 39,036   |
| Total operating expenses   | 82,603,338   | 6,696,146           | 1,086,826              |                            | <u>(741,597)</u>      | 89,644,713   |
| Increase (decrease) in net assets from operations  | 2,436,619  | (328,189)           | (404,076)              | -                          | _                     | 1,704,354  |
| Other non-operating expenses, gains and losses: Change in fair value of interest rate swaps Net unrealized and realized gains on investments, net Increase in fair value of beneficial interest in trust held by others Loss on sales and disposals of fixed assets Other non-operating expenses | 869,089<br>553,415<br>7,606<br>(9,100)<br>(32,462) | -<br>-<br>-<br>-    | -<br>-<br>-<br>-       | -<br>-<br>-<br>-           | -<br>-<br>-<br>-<br>- | 869,089<br>553,415<br>7,606<br>(9,100)<br>(32,462) |
| Loss from discontinued operations  | 1,388,548  |                     | (7,712)                | (568)                      |                       | 1,388,548  |
| Increase (decrease) in net assets before effects of dissolution of an affiliate Dissolution of an affiliate  | 3,825,167<br>201,218                               | (328,189)           | (411,788)              | (568)<br>(201,218)         |                       | 3,084,622  |
| Total increase (decrease) in net assets  | 4,026,385  | (328,189)           | (411,788)              | (201,786)                  | _                     | 3,084,622  |
| Net assets (deficit) at beginning of year  | 24,187,388   | 2,408,702           | (3,264,843)            | 201,786                    |                       | 23.533.033   |
| Net assets (deficit) at end of year  | \$28,213,773                                       | \$ <u>2,080,513</u> | \$ <u>(3,676,631</u> ) | s <u> </u>                 | \$ <u> </u>           | \$26,617,655                                       |

<sup>\*</sup> Includes Manchester Alcoholism Rehabilitation Center.

# CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

|  | * New            |             |              |             |              |
|--|------------------|-------------|--------------|-------------|--------------|
|  | <u>Hampshire</u> | Vermont     | Maine        | ations      | <u>Total</u> |
| Salaries and related expenses                  | \$65,435,133     | \$6,093,712 | \$586,402    | s -         | \$72,115,247 |
| Professional fees                              | 8,882,815        | 787,372     | 121,247      | (796,920)   | 8,994,514    |
| Supplies                                       | 2,408,019        | 44,005      | 3,604        | - 1         | 2,455,628    |
| Telephone                                      | 577,341          | 53,983      | 12,661       | _           | 643,985      |
| Postage and shipping                           | 52,613           | 1,911       | 629          | _           | 55,153       |
| Occupancy                                      | 2,537,013        | 250,741     | 66,275       | _           | 2,854,029    |
| Outside printing, artwork and media            | 47,553           | 1,070       | 3,113        | _           | . 51,736     |
| Travel   | 2,012,248        | 327,336     | 27,841       | -           | 2,367,425    |
| Conventions and meetings                       | 307,951          | 30,527      | 1,689        | -           | 340,167      |
| Specific assistance to individuals             | 984,177          | 33,265      | 116,504      | (141)       | 1,133,805    |
| Dues and subscriptions                         | 46,477           | _           | 640          | _           | 47,117       |
| Minor equipment purchases and equipment rental | 325,296          | 11,437      | 844          | · -         | 337,577      |
| Ads, fees and miscellaneous                    | 215,496          | 18,051      | 1,277        | -           | 234,824      |
| Interest                                       | 998,992          | <b>-</b> .  | <b>-</b> '   | · _         | 998,992      |
| Depreciation and amortization                  | 1,833.006        | 37,542      | 7,701        | _           | 1,878,249    |
| Miscellaneous business tax                     | 32,352           | <u>91</u>   | <u>1,739</u> |             | 34,182       |
|  | \$86,696,482     | \$7,691,043 | \$952,166    | \$(797.061) | \$94,542,630 |

<sup>\*</sup> Includes Manchester Alcoholism Rehabilitation Center.

# CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

|  | * New        |                     |             | Harbor           | mii.                |              |
|--|--------------|---------------------|-------------|------------------|---------------------|--------------|
|  | Hampshire    | Vermont             | Maine       | Schools,<br>Inc. | Elimin-<br>ations   | <u>Total</u> |
|  |              |                     | <u> </u>    |                  | attoris             | <u>10tai</u> |
| Salaries and related expenses                  | \$61,838,983 | \$5,345,519         | \$ 723,908  | S -              | s –                 | \$67,908,410 |
| Professional fees                              | 8,697,979    | 669.966             | 170,708     | · _              | (741,597)           |              |
| Supplies                                       | 2,372,988    | 33,136              | 11,759      | _                |                     | 2,417,883    |
| Telephone                                      | 575,097      | 35,251              | 16,084      | _                | _                   | 626,432      |
| Postage and shipping                           | 52,292       | 1,689               | 792         | _                |                     | 54,773       |
| Occupancy                                      | 2,297,757    | 170,645             | 63,386      | _                | _                   | 2,531,788    |
| Outside printing, artwork and media            | 42,146       | 4,051               | 4,497       | _                | _                   | 50,694       |
| Travel   | 2,061,630    | 306,760             | 24,173      | _                | _                   | 2,392,563    |
| Conventions and meetings                       | 239,712      | 15,397              | 3,568       | _                | _                   | 258,677      |
| Specific assistance to individuals             | 1,053,536    | 41,070              | 35,587      | _                |                     | 1,130,193    |
| Dues and subscriptions                         | 64,350       | -                   | 1,138       | _                | · <b>-</b>          | 65,488       |
| Minor equipment purchases and equipment rental | 348,425      | 14,929              | 1,492       | _                |                     | 364,846      |
| Ads, fees and miscellaneous                    | 146,008      | 22,997              | 24,183      | _                | _                   | 193,188      |
| Interest                                       | 1,024,622    | _                   | _           | -                | _                   | 1,024,622    |
| Depreciation and amortization                  | 1,748,777    | 34,736              | 5,551       |                  |                     | 1,789,064    |
|  | \$82,564,302 | \$ <u>6,696,146</u> | \$1.086.826 | s <u> </u>       | \$ <u>(741.597)</u> | \$89,605,677 |

<sup>\*</sup> Includes Manchester Alcoholism Rehabilitation Center.



# 2020 Board of Directors

**Chairman** 

**Matthew Boucher** 

Past Chairman

**Andrew MacWilliam** 

Vice Chairman

**Thomas Sullivan** 

Vice Chairman

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Treasurer

**Bryan Bouchard** 

Assistant Treasurer

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<u>Secretary</u>

**Mary Flowers** 

General Counsel & Assistant Secretary

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Elizabeth Lamontagne

Lucy Lange

**Bob Litterst** 

**Tracey Pelton** 

**Richard Rawlings** 

Linda Roth

Mark Sandler

Rob Wieczorek

Christine Williams

Last Updated: May 12, 2020

# Elin Treanor

Concord, New Hampshire 03301

# **CAREER SUMMARY:**

Leadership, management and teamwork involving all business related functions and administration. Major emphasis on providing high quality and cost effective services to customers.

# **SKILLS & EXPERIENCE:**

- Accounting, financial reporting, budgeting, internal controls, auditing, cost reporting, variance analysis, accounts payable, purchasing and payroll
- Cash management, investments, borrowing, banking relationships
- Billing, receivables, collections, funding sources, third party reimbursement
- Insurances, contracts, grants, legal issues
- Policies and procedures development, problem solving
- Financial training and consultation
- Strategic and business planning
- Liaison with Board of Directors and Committees

# WORK HISTORY:

Senior Vice President & Chief Financial Officer

Oversee fiscal management for 100 million-dollar budget size, multi-corporate, multi-state entity. Also, responsible for reception, maintenance, customer service functions.

.1988 – 1994 Easter Seal Society of NH, Inc., Manchester, NH

Vice President of Finance

Responsible for finance functions and information systems agency wide. Instrumental in major financial turnaround from \$600,000 deficit in 1988 to \$100,000 surplus in 1989 and

surpluses every year thereafter.

1984 – 1988 Easter Seal Society of NH, Inc., Manchester, NH

Controller

Promoted to position with added responsibilities of managing billing function and staff. Converted financial applications to integrated automated systems. Involved in corporate reorganizations to multiple entities and external corporate

mergers and acquisitions.

# Elin Treanor work history cont'd

1977

| 1982 – 1984 | Easter Seal Society of NH, Inc., Manchester, NH                |
|-------------|--|
|             | Chief Accountant   |
|             | Promoted to supervisory position to manage accounting,         |
|             | payroll, payables, purchasing. Revised budget process, audit   |
| <i>,</i> .  | work, procedures and monitoring systems.                       |
| 1981 – 1982 | Easter Seal Society of NH, Inc., Manchester, NH                |
| .,,         | Accountant   |
|             | Promoted to take charge of general ledger, reconciliations and |
| •           | financial reporting. Established chart of accounts, fund       |
|             | accounting system and internal controls.                       |
|             |  |
| 1980 - 1981 | Easter Seal Society of NH, Inc., Manchester, NH                |
|             | Internal Auditor   |
|             | Handled accounts payable, cash flow, grant billing and review  |
|             | of general ledger accounts.                                    |
| 1974 – 1980 | Marshalls, Peabody, MA   |
| 1774 - 1980 | Senior Clerk   |
|             | Worked as cashier, customer service representative and         |
|             | bookkeeper, while attending college.                           |
|             | · · · · · · · · · · · · · · · · · · ·                          |
| EDUĆATION:  |  |
| 1989        | New Hampshire College, Hooksett, NH                            |
| 1989        | Masters in Business Administration                             |
|             | Masters in Dusiness Administration                             |
| 1980        | Bentley College, Waltham, MA                                   |
|             | Bachelor of Science, Accounting Major                          |

North Shore Community College, Beverly, MA Associates Degree, Accounting Major

### WORK EXPERIENCE

### Easterseal's NH

# Sr. Vice President of Development

Sept. 2017 - present

Manage day to day operations of Easterseals Development and Communications office (14 person staff in NH, ME and VT)

- Analyze information compiled by Development Coordinators and Managers regarding current donors and prospects to identify major gift prospects and extend the number of targeted prospects by making personal visits.
- Assist other staff and volunteers in developing strategy and contacts for those donors and prospects for which
  others may have a primary contact.
- Work with the Accounting Department to develop a comprehensive gift policy and procedure guideline.
- Work with Board to enhance relationships and create greater fundraising and outreach possibilities.
- Hiring and supervision of grant, development and events staff.
- Develop and manage budgets relating to special events and grants as well as oversee cash management at the
  events.
- Develop long-term strategies for cultivation of new donors.
- Assist in strategic departmental planning in conjunction with the Vice President of Development and the development staff.
- Plan, implement, promote and evaluate assigned public relations, events or activities and other fundraising vehicles conducted by and for the Agency.
- Manage all aspects of special events, including recruitment, retention, and logistics.
- Organize, coordinate and supervise volunteers at special events.
- Oversee database manager who is responsible for the creation and management of potential participants and companies for events and provide reports as required.
- Work with and coordinate the activities of the National and Regional Corporate Sponsors to maintain a friendly and cooperative relationship, acquaint them with Easterseals' programs and services and advise and assist them in their fundraising activities.

# Senior Director of Development

Nov. 2014 - Sept. 2017

Manage day-to-day operations of annual giving (4 staff members) and advancement services (6 staff members) for Saint Anselm College.

- Work with chapter members to enhance relationships and create greater fundraising and outreach possibilities.
- Develop and manage budgets relating to special events as well as oversee cash management at the events.
- Develop long term strategies for cultivation of new donors.
- Assist in strategic departmental planning in conjunction with the Vice President of Development and the development staff.
- Plan, implement, promote and evaluate assigned public relations, events or activities and other fundraising vehicles conducted by and for the Agency.
- Manage all aspects of special events, including recruitment, retention, logistics and new program development.
- Organize, coordinate and supervise volunteers at special events.
- Create and manage database of potential participants and companies for events and provide reports as required.

# Saint Anselm College, Manchester, NH

# **Executive Director, Development and Advancement Services**

Oct. 2013 - Nov. 2014

Manage day to day operations of annual giving (4 staff members) and advancement services (6 staff members) for Saint Anselm College

- Supervision of annual giving, stewardship, research and advancement services teams in College Advancement
- Oversee and implement all direct mail, e-mail and social media communication including content, segmentation, timing, etc. – resulting in a 3.7 million dollars raised in annual giving for fiscal year 2014
- Manage all gift entry and database coordination
- Supervise campaign communications and stewardship programs developing a stewardship plan resulting in 95% of donors receiving donor stewardship packages
- Act as liaison between College Advancement and Athletics resulting in increased athletic participation and dollars raised each of the last 3 years
- Provide and report on fundraising financials to Trustees

# Director, Annual Giving

December 2010 - October 2013

Manage \$3 million annual giving program for Saint Anselm College

- Supervision of five person annual giving staff
- Engage and personally solicit annual fund gifts from 100 120 alumni yearly ranging from \$1,000 to \$10,000
- Established new reunion giving program and young alumni giving program
- Increased alumni participation from 17% in 2010 to 21% projected in 2013
- Create and implement annual appeal schedule and mailings

# Associate Director, Annual Giving

July 2009 - December 2010

Support, implement and enhance the Saint Anselm Fund

- Engage and personally solicit annual fund gifts from 100 120 alumni yearly
- Create annual fund marketing pieces and solicitation letters for fundraising purposes
- Manage and support Reunion Giving programs for 4-5 classes yearly
- Support Office of Alumni Relations at college programs and events

# Assistant Director, Annual Giving/ Director, Saint Anselm Phone-a-thon

June 2005 - June 2009

Support and enhance the Saint Anselm Fund as well as being responsible for all day-to-day activities of Saint Anselm College Phone-a-thon program

- Lead and facilitated Senior Class Gift Program, increasing student participation three consecutive years
- Manage and supervised staff of 60-65 students in requesting donations from all college alumni
- Implemented a new training program for all callers resulting in higher overall alumni participation
- Assisted the Manager of Advancement Services in creating a new database to streamline the input and updating
  of alumni records
- Increased dollars raised by the phone-a-thon from \$95,000 to \$170,000

# Assistant Director, Alumni Relations

September 2004 - June 2005

Work with Vice President of Alumni Relations in planning, implementation and follow-up on all college events

- Created and designed invitations and brochures for college alumni events
- Recruited and managed volunteers to work various college events including Reunion Weekend, Homecoming, and others
- Effectively responded to and communicated with alumni regarding general alumni inquiries

# SnapDragon Associates, Bedford, NH

Recruiter

April 2004 - September 2004

Worked with the President and Vice President of company in all day-to-day activities of the company

- Contacted possible clients (businesses) to provide recruiting services resulting in 2-3 new leads per week
- Searched for, contacted and interviewed top quality professionals for client positions

### **EDUCATION**

Masters in Business Administration

January 2008

Southern New Hampshire University, Manchester, NH

Bachelor of Arts in Business

May 2004

Saint Anselm College, Manchester, NH

# OTHER RELATED EXPERIENCE

Moore Center Services Development Board Diocesan School Board – New Hampshire Goffstown Junior Baseball Board

Sept. 2010 – Sept. 2016 June 2014 – present January 2016 - present

# NANCY L. ROLLINS, M.S.W. EASTERSEALS NH, VT, ME and FARNUM 555 Auburn Street, Manchester, NH 03103 OFFICE PHONE: (603)621-3507 CELL: (603)490-0227 nrollins@eastersealsnh.org

# **EXPERIENCE**

Easterscals, NH, VT, ME and Farnum 555 Auburn Street Manchester. NH 03103

# **Chief Operating Officer**

November 2016 - Present

Responsible for strategic development across all organizational services and supports. Provide intergovernmental relations working with the senior management team to develop and implement a corporate and legislative strategy. Improve visibility across the three states, specifically in the areas of Health and Human Services, Foundations and State Government. Collaborates with the management team to develop and implement plans for the operational infrastructure of systems, processes and personnel design to accommodate growth and rapid response to needs within the community. Seek growth opportunities through partnerships, mergers and acquisitions of compatible organizations to meet the needs of individuals and their families across the lifespan who have disabilities or special needs. Leads quality initiative to include reviews of program service, analyzes data and develops and implements strategies to move towards quality performance measurement in all services and supports.

Serves as a member of the Executive Leadership Team, reporting directly to the President/ Chief Executive Officer.

Goodwill Industries of Northern New England 38 Locke Road, #2 Concord, NH 03301

New Hampshire State Director for Strategic Development and Public Policy January, 2014 – October 25, 2016

Responsible for collaboration with existing state and local networks to identify, develop or create potential businesses and programs serving the state of New Hampshire. Assuring such activities are consistent with Goodwill of Northern New England's (Goodwill NNE) strategic plan and vision of creating sustainable communities that thrive through the fullest participation of their diverse residents. Acquire knowledge about current trends and emerging issues in public policy, as well as New Hampshire business practices and relates them to existing and potential Goodwill NNE business and program development. Works in conjunction with Goodwill NNE senior management team, New Hampshire Goodwill NNE retail staff, and Agency program managers to fulfill goals in New Hampshire and the agency in general. Represents Goodwill NNE in all state and local activities consistent with the agency's mission to enable persons with diverse challenges achieve personal stability and community engagement.

Serves as a member of the Senior Management Team, reporting directly to the President/ Chief Executive Officer.

State of New Hampshire
Department of Health and Human Services
Division of Community Based Care Services
129 Pleasant Street
Concord, New Hampshire 03301

# Associate Commissioner

March, 2006 - January, 2014

Responsible for the Division of Community Based Care Services (DCBCS) which provides a wide range of supports and services in partnership with community providers for individuals with developmental disabilities and acquired brain disorders; individuals with serious mental illness or emotional disturbance; adults aged 18-60 who have a chronic illness or disability; individuals age 60 or older; adult protective services ages 18-and up; individuals with substance abuse and alcohol abuse disorders; persons who are homeless or at –risk of homelessness; and children age 0-18 with physical disabilities, chronic illnesses and special health care needs. DCBCS focuses on the development and implementation of long-term care systems that can support an individual's choice to remain in community and out of long-term institutional settings.

Served as a member of the Commissioner's Senior Management and Policy Team. This senior level position was a direct report to the Commissioner

State of New Hampshire
Department of Health and Human Services
Office of Medicaid Business & Policy
And
Division of Community Based Care Services
129 Pleasant Street
Concord, NH 03301

January, 2006 - March, 2006

### Interim Director

At the request of the Commissioner of the Department of Health and Human Services agreed to serve as Interim Director of the Office of Medicaid Business & Policy (OMBP), which has functional responsibility for health planning, reporting, data and research, and the Medical Assistance program (Medicaid).

In addition, serves as Interim Director for the Division of Community Based Care Services (DCBCS). This Division provides a wide range of supports and services in partnership with community systems for individuals with developmental disabilities and acquired brain disorders, individuals with serious mental illness or emotional disturbance, adults aged 18-60 who have a chronic illness or disability and individuals age 60 or older, and children age 0-18 with physical disabilities, chronic illnesses and special health care needs.

State of New Hampshire Department of Health and Human Services Division for Children, Youth, and Families 129 Pleasant Street Concord, NH 03301

July 1995 - January 2, 2006

### Director

Assigned as Acting Director in July 1995, during a reorganization of the Department of Health and Human Services. On November 27, 1995 assumed the position of Director of the Division for Children, Youth

and Families (DCYF) responsible for state leadership of the agency that has statutory authority for child protection, children in need of services (CHINS) and community-based juvenile justice, juvenile probations and parole services. In addition DCYF has administrative responsibility for statewide domestic violence funds and provides state funded childcare/child development services that are employment related, protective or preventative. Administer an annual budget of \$124 million dollars. The Division maintains fifteen service sites statewide with a staff of 370. In addition the Division contracts or vendors services to over 1,600 community-based providers or residential care facilities. On September 16, 2001 the juvenile probation responsibility transferred from DCYF to a newly created Division for Juvenile Justice Services (DJJS). DCYF retains responsibility for child protection, child development/childcare, domestic violence and child welfare prevention services. Administratively DCYF oversees the use of Federal child welfare and Medicaid funds for DJJS. The Director position is a direct report to the Commissioner of the Department of Health and Human Services. Serve as a member of the Department's management team. Provide leadership regarding children, youth and family issues in a wide variety of areas on the community, state and national levels.

State of New Hampshire Department of Health and Human Services Division for Children, Youth, and Families 6 Hazen Drive Concord, NH 03301

August 1994 - July 1995

# **Deputy Director**

Direct responsibility for planning and oversight of operational areas of the Bureau of Administrative Services. This includes oversight of the agency budget, personnel, provider relations, and payment of services. Oversees the Bureau of Children and Families which is responsible for all field operations including twelve district offices providing child welfare, children in need of services (CHINS) and juvenile justice services; and the Bureau of Residential Services that is responsible for the operations of the Youth Detention facility, a long-term juvenile detention facility; the Youth Services Unit, a short-term, pre-adjudication unit; and the Tobey School, a state operated residential facility for seriously emotionally disturbed children and youth. Serve as a liaison to various local, state, and federal agencies relative to child welfare, juvenile justice, and children's mental health services.

State of New Hampshire
Department of Health and Human Services
Division of Mental Health and Developmental Services
105 Pleasant Street
Concord, NH 03301

February 1993 - July 1994

# Administrator of Children's Mental Health Services

Coordinate planning efforts for development of Community Mental Health Services and programs for children and adolescents; directed contract negotiations with provider agencies; developed and directed initiatives to recommend and implement policies and standards for the enhancement of community-based services and supports for children and their families; provided technical assistance to mental health organizations to resolve operational problems in the care and training of families and child/adolescent consumers; serve as a liaison to various local, state, and federal agencies relative to children's mental health services.

State of New Hampshire
Department of Health and Human Services
Division of Mental Health and Developmental Services
105 Pleasant Street
Concord, NH 03301

March 1990 - July 1994

(

# Director of New Hampshire - Child and Adolescent Service System Project.

Director of a statewide systems change project funded by the National Institute of Mental Health. Responsible for writing and acquiring two consecutive, three-year, statewide development grants to enhance children's mental health services in New Hampshire. The project involved coordinating state-level interagency planning teams; facilitating a systems change process with state and local interagency planning teams; coordinating, parent support effort, minority outreach, and training initiatives; and instituting new services-delivery for children and adolescents who have a serious emotional disturbance.

State of New Hampshire
Department of Health and Human Services
Division of Mental Health and Developmental Services
105 Pleasant Street
Concord, NH 03301

March 1989 - March 1990

# Program Planning and Review Specialist

Mental Health Program Administrator for statewide community mental health services. Regional responsibility for The Mental Health Center of Greater Manchester and Center for Life Management, Salem, NH community mental health services; shelters for homeless, and the Consumer Support Program (CSP) Consumer Demonstration Grant. Administer, manage, and monitor federal and state grants; oversee development and implementation of all program services. Clinical Consultant, Child and Adolescent Service System Project, a statewide capacity building project for the development of a statewide comprehensive system of care for seriously emotionally disturbed children and youth.

River Valley Counseling Center, Inc. Chicopee Adolescent Program Chicopee, Massachusetts

May 1978 - February 1989

# Director, Child/Adolescent Outpatient Mental Health Services

### Administrative:

Responsible for development and implementation of all program services, including, individual, group, and family therapy; Adventure-Based Treatment Program; Home Supports Outreach Program; Community Agency Consultation; Court Advocacy. Supervision of fourteen staff. Developed, negotiated, and maintained contract services with the Massachusetts's Department of Public Health; Department of Mental Health; Department of Social Services; Department of Youth Services; Chicopee Community Development; Pioneer Valley United Way; and the United Way of Holyoke, Granby, and South Hadley. Developed, negotiated, and monitored contract services with seven area community school systems. Responsible for an \$850,000 Program budget. Co-developed and co-founded the Holyoke Teen Clinic in partnership with Holyoke pediatrics Association, Holyoke Health Clinic, and Providence Hospital Alcohol and Substance Abuse Treatment Services, a comprehensive school-based health clinic serving senior and junior high-school students and their families. Formed partnerships with area human service networks.

Provided in-service training workshops to local schools and community agencies. Developed and implemented mental health and substance abuse treatment services on site at the Westover Job Corps Healthcare Facility in Chicopee, Mass. The Westover Job Corps serves a large multicultural population from throughout the greater Northeast.

# Clinical:

Provide individual, group, and family therapy to low and moderate-income families. Focus on substance abuse, family systems, and general child/adolescent mental health services. Developed and co-lead Adventure-based treatment groups with adolescents who have serious emotional disturbances, developmental delays and /or special medical needs. Provided clinical supervision to nine therapists. Provided clinical consultation to Holyoke Girls Club/Boys Club; Holyoke High School Teen Clinic, Inc.; Chicopee District Court, Holyoke District Court, and the Department of Social Services, Holyoke District Office; facilitated staff case disposition, in-service training and utilization review of children's mental health cases.

# Hartford Neighborhood Centers

Mitchell House Hartford, Connecticut

September 1974 - May 1975

# Youth Counselor

Full-time undergraduate student internship. Developed and implemented human service programs for inner-city Hispanic and African-American youth. Provided counseling, therapeutic recreation, advocacy, and crisis intervention services. Served as a member of City-Wide Youth Board. Provided staff support to other Center programs serving pre-schoolers, school-aged youth and elderly.

# Springfield Girls Club/ Family Center

Springfield, Massachusetts

September 1973 - May 1974

# Child Care Worker

Provided a multi-cultural, after school recreational program for preschoolers.

### **EDUCATION**

# Master of Social Work

University of Connecticut School of Social Work West Hartford, Connecticut

Degree conferred, May 1985 Concentration in Public Policy and Administration-Minor in Group Work

# Bachelor of Science, Cum Laude

Springfield College Springfield, Massachusetts

Degree conferred, May 1985 Concentration in Community, Leadership and Organizational Development Primary Focus on Human Services Administration

#### TEACHING EXPERIENCE

Dartmouth College Medical School
Department of Psychiatry
Dartmouth-Hitchcock Medical Center
Lebanon, New Hampshire
Adjunct Faculty

January 2001 - Dec. 2005

Springfield College School of Human Services Manchester, New Hampshire Adjunct Faculty

May 1999 - August 2005

New Hampshire Public Manager Program
NH Division of Personnel
Bureau of Education and Training
Professional Mentor for a middle management employee

December 1997 – December 1999

University of New Hampshire School of Health and Human Services Department of Social Work Adjunct Faculty

September 1996 - 1999

#### PROFESSIONAL ASSOCIATIONS

New Hampshire Medicaid Medical Care Advisory Committee

January 2018 - Present

Oversight Commission on Children's Services (RSA 170-G:19, HB517, Laws of 2017, appointed by Senate President Chuck Morse, July 6, 2017 to Present

Brain Injury Association of NH – Employment Advisory Committee

September 2015 – 2016

Governor's Interagency Council on Homelessness (ICH) Employment Workgroup

February 2015 - Present

Center on Aging and Community Living Advisory Board

September 2014 - Present

Legislative Task Force on Work and Family, Governor Appointment September 2014- Present

NH Center for Non-profits Policy and Leadership Task Force May 2014

May 2014 - Present

New Hampshire State Rehabilitation Advisory Council, Governor Appointment February 2014 – Present Chair Oct. 2016 - Present

National Advisory Committee, Positioning Public Child Welfare Inititative: Strengthening Families

For the 21st Century this initiative is co-sponsored by the National Association of Public Child Welfare Administrators (NAPCWA) and Casey Family Programs February 2008 - 2009

New Hampshire State Mental Health Council

January 2006 - 2011

New Hampshire Children's Behavioral Health Collaborative, Member Leadership Committee 2010-August 2013

New Hampshire Interagency Coordinating Council for Women Offenders January 2006 – December 2013

National Association of State Mental Policy Directors (NASMHPD) January 2006- December 2013

NASMHPD representative to the Children's Mental Health Subcommittee

Chair, NASMHPD President's Task Force on Returning Veteran's

Board Member Member-at-Large 2011-2013

Board Member NASMHPD Research Institute, Inc. (NRI) 2011-Present

NASMHPD Research Institute, Inc. (NRI), Board Vice-President 2011-2013

NASMHPD Representative to the  $27^{\text{th}}$  Annual Rosalyn Carter Symposium on Mental Health

Policy, "Building Bridges and Support for Children Exposed to Domestic Violence, Child

Welfare and Juvenile Justice", Atlanta, Georgia, Oct. 26 and 27, 2011.

NASMHPD Board Vice-President 2012 - 2013

National Association of Public Child Welfare Administrators (NAPCWA), an Affiliate of the American Public Human Services Association

SMHRCY Representative to Children's Mental Health Subcommittee and

NAPCWA Executive Committee, 1991 - 1994

NH State Child Welfare Representative, 1995- Present

NAPCWA Executive Committee, Member-at-Large, Vice-President, January 2002- Dec 2004

NAPCWA State Representative to the APHSA –sponsored re-writes of the Interstate Compact for The Placement of Children, Dec. 2004 – Nov. 2005

NAPCWA President, January 2005 - January 2006

New England Association of Child Welfare Commissioners and Directors Judge Baker Children's Center, Boston, Mass.

Committee Member, 1995 – January 2006 Vice-President, 2001- January 2006

NH Chapter of the National Association of Social Workers

September 1999 - 2003

25 Walker Street

Concord, New Hampshire

State Advisory Board - Member- at-large

University of New Hampshire School of Health and Human Services

Department of Social Work

September 1998 – September 2002

Community Advisory Board Member

National Technical Assistance Center for Children's Mental Health

1995 - 1998

Georgetown University Child Development Center Advisory Committee Member

State Mental Health Representative for Children and Youth (SMHRCY) NH State Representative, 1989 - 1994 Executive Committee, 1992 - 1994

Community 2000: Pioneer Valley United Way
Member, Substance Abuse Subcommittee
Children and Adolescents Subcommittee, 1988 - 1989

Western MA. AIDS Service Providers Coalition, 1987 - 1989

Massachusetts Council for Children

1988 -1989

Board of Directors Regional Member, Holyoke, MA

Massachusetts Association of Substance Abuse Service Providers (MASASP)

Member of Statewide Board of Directors, 1985 - 1987

#### CIVIC ASSOCIATIONS

Upper Valley Lake Sunapee Regional Planning Commission, Commissioner Representative for the Town of New London appointed by Town Board of Selectmen.

Vice Chair of the Commission, Serve on the Executive Committee

2012 – 2016

2014 - 2016

New London Zoning Board of Adjustments, appointed by the Town Board of Selectman 2013-2014

At Home New Hampshire, helping seniors 'age in place' in New London, Newbury, Springfield, Sunapee, Sutton and Wilmot, Board of Directors. 2012 – 2014

Member of Saint Andrew's Episcopal Church, New London, NH
Appointed to the Vestry, January 2014 -2017

New London, Board of Selectmen

Elected, May 2014- Present Second Term Chair, May 2015 -2016

Board Representative to the Budget Committee 2014- Present

New Hampshire Municipal Association, Board of Directors

2015 - Present

#### Awards

Awarded the "New Hampshire National Guard Distinguished Service Medal" for providing leadership while at the Department of Health and Human Services for developing services,

supports and special military / civilian partnerships for the purposes of better meeting the needs of New Hampshire service members both active duty, deployed and reserves, their families, and veterans. Presented by William N. Reddel III, Major General, New Hampshire National Guard, The Adjutant General and Governor Margaret Wood Hassan, 20 November 2014.

Awarded the "Commander's Award for Civilian Service" for organizing and implementing 'Operation Welcome Home' a military / civilian partnership to support hundreds of New Hampshire Guard service members returning from Iraq and Afghanistan. Presented by Kenneth Clark, Major General, New Hampshire National Guard, The Adjutant General, 24 May 2005.

Awarded the "Commissioner's Award" which recognizes those who, through their hard work and dedication, have made outstanding contributions toward the prevention, intervention, and treatment of child abuse and neglect. Individuals who receive this award have demonstrated a strong personal commitment to ensuring the safety and well being of children and to supporting and strengthening our nation's families. Presented at the 2005 15th National Conference on Child Abuse and Neglect, by Joan E. Ohl, Commissioner, Children's Bureau, Administration for Children, Youth and Families, U.S. Department of Health and Human Services, Washington, D.C., 21 April 2005.

## MAUREEN ANN BEAUREGARD President & CEO Easterseals New Hampshire, Inc.

https://www.linkedin.com/in/maureen-beauregard-b637358/

**EDUCATION:** 

B.S.

University of New Hampshire

#### PROFESSIONAL EXPERIENCE:

2019 - Present

Easterseals New Hampshire, Inc., Manchester, NH

https://www.eastersealsnh.org/

President/CEO

1991 - 2019

Families in Transition - New Horizons, Manchester, NH

https://www.fitnh.org/ President (2018-2019)

President and Founder (1991-2017)

1987 - 1991

State of New Hampshire, Division for Children and Youth

Services, Portsmouth, NH

https://www.dhhs.nh.gov/dcyf/ Child Protective Service Worker II

#### Maureen Ann Beauregard

#### ProfessionaliExpertise

Visionary/Tenacious Strategic Planning Community Relationships Organizational Capacity Building. Strong Financial Acumen Entrepreneur/Builder Experienced Communicator Team Building & Leadership

#### Professional Experience

November 1991 - Bresent Familles in Transition

January 2018 - Present 2019

President: Families in Transition - New Horizons

Manchester NH

#### Key Accomplishments

- Merged Families in Transition with the State's largest shelter and food pantry.
- Successfully led board strategy for combined organization.
- Déveloped and led public awareness and acceptance of combined organization.
- Merger resulted in being the State's largest organization in the provision of shelter, housing, food and services for homeless families and individuals.

December 2017 - June 2018 Receiver of Serenity Place

Manchester, NH

#### :Key Accomplishments

- Successfully navigated complex negotiations with the dissolution: and replacement of critical substance use disorder program with the NH Charitable Trust-office.
- Brought together key political leaders, businesses and NH's not-forprofit sector.

November 1991 - December 2017 President & Founder

Manchester, NH

#### Key Accomplishments:

- Began as a program providing housing and services to 5 women and their children.
- Currently, providing housing to 1,328 families and individuals and 138,000 meals annually.
- Developed housing and services programs in four geographic regions: Manchester, Concord, and Dover & Wolfeboro.
- Developed \$38M in Assets and a \$14M Annual Budget. Facilities developed with alternative financing structures that include varied layering structures resulting in affordability for the organization and those it serves.

# (Contact:

Community Service

- INH Charitable
   IFOUndation, Member,
   IBoardio(Directors,
   Current.)
- NH Interagency Council folends Illomelessness Past Chairperson Board of Directors 2015
- Leadership/New Hampshire, 2010
- Housing/Action/New)
  iHampshire Past Council Member; 2009
- Greater Manchester Chamberlof:
  Chamberlof:
  Commerce Past
  Member Board of

'Awards'and Honors

- Chamber of luzen, vor the Year
- 5• Southern New Hampshire University!
- Úńtycrsityjof New Hampshife i Granite
   Ślate Awardf 2018
- BuşinëssiNH Magazines Nonprofit. of the Year 2013:

- Personally Authored and awarded +\$20M in HUD funding from 1995 - 2008.
- Developed 272 housing units and 199 shelter beds.

Specialty Programs developed:

- 1. Willows Substance Use Treatment Center Outpatient and Intensive Outpatient services. Use of 3<sup>rd</sup> party insurance and state billing. Negotiations with State of NH.
- 2. Two Transitional Living Programs, one for men and one for women. Use of 3<sup>rd</sup> party insurance and state billing.
  (Negotiations with the State of NH.
- 3. Recovery Housing Safe housing for Moms with Children who are recovering from substance use disorder. Negotiated with State of NH.
- Open Doors —In-home substance use disorder services for parent(s) and therapeutic services for children.
- Connections to Recovery 4 Geographic area outreach to homeless with substance use disorder, SAMSHA \$1.5M.
- Acquired Organizations Include:
  - 1. Manchester Emergency Housing, 2012. Developed and expanded new family shelter that also includes a Resource Center in 2015.
  - New Hampshire Coalition to End Homelessness, 2014.
     Elevated organization as a leader in advocacy, research and training on behalf of homeless families and individuals.
- Organization developed to assist Families in Transition New Horizons with double bottom line of assisting with financial sustainability and deeper mission impact include:
  - 1. Housing Benefits, 2009. A not for profit organization and federally designated Community Housing Development Organization that is prioritized in receiving 10% of federal funds for housing related activities. Acts as the property management company and housing development arm of Familles in Transition New Horizons. Both the property management and developer fees assist with the organization's sustainability.
  - 2. OutFirters Thrift Store, 2003. An LLC entrepreneurial business venture that provides profits and management fees to provide unrestricted resources for Families in Transition's mission. Assists in the sustainability of the organization and is the entry point for in-kind donors who become volunteers and eventually provide financial support the organization through financial donations.
  - 3. Wilson Street Condo Association, 2018. Development of housing and commercial real estate, \$3.9M. A project that houses a collaborative effort amongst four not for profit organizations with a focus on a substance use disorder. Provides property management and developer fees to assist

- New Hampshire Business Reviews, Outstanding Women In Business, 2011/
- Key to The City of Manchester by Mayor Robert Baines, 2005
- National Associations of Social Workers.
  Citizen of the Year;
  2005
- Reviews Business Excellence Award, 2004
- Walter, U. Dunfey Award for, Excellence in Management Organizational Award 2004
- NHICominjission on the Status of Women ⇒Women's Recognition Award, 2003)
- New Hampshire
   Housing Finance
   Authority, Beste
   Practices in Housing
   Development, 2003

in organization's sustainability.

- Antoinette Hill Condo Association, 2019. Purchase of housing units, \$1.6M. Provides properly management and developer fees to assist in organization's sustainability.
- 5. Hope House, 2018. With a majority of gifts from two individuals, developed and implemented first shelter for families in the lakes region. The facility includes a commercial rental component of cell antennae and business rental income utilized to assist with the organizations sustainability.

#### November 1987 - March 1991

Child Protective Service Worker II Portsmouth, NH State of New Hampshire, Division for Children and Youth Services

#### Professional Expertise

Bachelor of Science University of New Hampshire, 1987

Masters of Arts Community Development Policy and Practice, University of New Hampshire, Student, 2019

#### References

Available Upon Request

#### Tina M. Sharby, PHR

Easter Seals New Hampshire, Inc. 555 Auburn Street Manchester, NH 03103

Human Resources Professional with multi-state experience working as a strategic partner in all aspects of Human Resources Management.

#### Areas of expertise include:

Strong analytical and organizational skills
Ability to manage multiple tasks simultaneously
Employment Law and Regulation Compliance
Strategic management, mergers and acquisitions

Problem solving and complaint resolution Policy development and implementation Compensation and benefits administration

#### PROFESSIONAL EXPERIENCE

Chief Human Resources Officer 2012-Present

Senior Vice President Human Resources
Easter Seals, NH, VT, NY, ME, RI, Harbor Schools & Farnum Center
1998-2012

Reporting directly to the President with total human resources and administration. Responsible for employee relations, recruitment and retention, compensation, benefits, risk management, health and safety, staff development for over 2100 employees in a six state not-for- profit organization. Developed and implemented human resources policies to meet all organizational, state and federal requirements. Research and implemented an organizational wide benefits plan that is supportive of on-boarding and retention needs.

Developed and implemented a due diligence research and analysis system for assessing merger and acquisition opportunities. Partnered with senior staff team in preparation of strategic planning initiatives.

Member of the organizations Compliance Committee, Wellness Committee and Risk Management Committee. Attended various board meetings as part of the senior management team, and sit on the investment committee of the Board of Directors for Easter Seals NH, Inc.

Human Resources Director Moore Center Services, Inc., Manchester, NH 1986-1998

Held progressively responsible positions in this not-for-profit organization of 450 employees. Responsible for the development and administration of all Human Resources

activities. Implemented key regulatory compliance programs and developed innovative employee relations initiatives in a rapidly changing business environment. Lead the expansion of the Human Resources department from basic benefit administration to becoming a key advisor to the senior management.

Key responsibilities included benefit design, implementation and administration; workers compensation administration; wage and salary administration, new employee orientation and training; policy development and communication; retirement plan administration; budgetary development; and recruitment.

#### **EDUCATION**

Bachelor of Science Degree, Keene State College, 1986 Minor in Human Resources and Safety Management MS Organizational Leadership, Southern NH University (in process)

#### **ORGANIZATIONS**

Manchester Area Human Resource Association
Diversity Chair 2010
Society for Human Resource Management
BIA Human Resources
Health Care & Workforce Development Committee 2009, 2010

#### Susan L. Silsby

#### SUMMARY OF QUALIFICATIONS

- Over 25 years of experience in the non-profit industry
- Successful track record in program operations across multiple states
- Strong leadership and managerial skills
- Solid fiscal management ability
- Exceptional customer service skills
- Professional, organized and highly motivated

#### **EDUCATION**

University System of New Hampshire Plymouth, New Hampshire BA in Psychology

Varsity Swimming & Diving, Varsity Field Hockey, Delta Zeta National Sorority

#### PROFESSIONAL EXPERIENCE

1988- Present EASTER SEALS NEW HAMPSHIRE

Senior Vice President of Program Services

Plan, develop, implement and monitor program services for adults throughout New Hampshire.

Manage all aspects of operations related to the delivery services including program development, financial management and personnel management.

Analyze trends in referrals, service delivery and funding to develop and implement strategic plans that increase the market share, enhance financial viability and improve public relations.

Report on administrative, financial, and programmatic outcomes.

Initiate and maintain contact with local and state agency representatives, at all levels, to promote Easter Seals services and develop new program opportunities.

Establish and maintain effective and positive relationships with public and private agencies, referring agencies, parents, funders, and community representatives to ensure customer satisfaction and solicit increased referrals

Other positions held: Vice President of Community Based Services, Director of Vocational Services, Direct Support Professional

#### EASTER SEALS NH, INC.

#### Key Personnel

| Name               | Job Title             | Salary       | % Paid from this Contract | Amount Paid from this Contract |
|--------------------|-----------------------|--------------|---------------------------|--------------------------------|
| Maureen Beauregard | President & CEO       | \$300,000.00 | 0%                        | \$0                            |
| Elin Treanor       | CFO                   | \$229,154.40 | 0%                        | \$0                            |
| Joseph Emmons      | CDO                   | \$129,780.00 | 0%                        | \$0                            |
| Tina Sharby        | CHRO                  | \$160,650.00 | 0%                        | \$0                            |
| Nancy Rollins      | COO                   | \$148,500.00 | 0%                        | \$0                            |
| Susan Silsby       | SVP of Adult Services | \$164,324.29 | 0%                        | \$0                            |



## State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3rd Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Franklin VNA & Hospice (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 75 Chestnut Street, Franklin, NH, 03235.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$378,137.76.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Subsection 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1
   Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

Franklin VNA and Hospice RFA-2017-BEAS-01-INHOM-05-A03 Amendment #3 Page 1 of 3 

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

Name: Deborah D. Scheetz

Title: Director

5/27/20

Franklin VNA and Hospice

Name:

Title: CE



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   |                               | Catherine Pinos  |
|--|-------------------------------|--|
| Date   | Name:<br>Title:               | Catherine Pinos, Attorney  |
| I hereby certify that the foregoing At the State of New Hampshire at the I | mendment was a<br>Meeting on: | pproved by the Governor and Executive Council of (date of meeting) |
|  | OFFICE                        | OF THE SECRETARY OF STATE  |
| Date   |                               |  |
| Date   | Name:<br>Title:               |  |



#### **Exhibt A Amendment #3**

#### **Scope of Services**

#### 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Belknap County, which must include, but is not limited to, the cities and towns of Belmont, Gilford, Gilmanton, Laconia, Sanbornton, and Tilton.
- 1.2. The Contractor shall provide services for Merrimack County, which must include, but is not limited to, the cities and towns of Andover, Boscawen, Canterbury, Franklin. Hill, Northfield, Salisbury, and Webster.
- 1.3. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.3.1. The Medicaid State Plan.
  - 1.3.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.3.3. The Medicaid Program.
  - 1.3.4. Services provided through the Veterans Administration.
- 1.4. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.4.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.4.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.4.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.4.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501).

#### 2. Scope of Work

- 2.1. The Contractor shall provide in Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.

Franklin VNA & Hospice

Exhibit A Amendment #3

Contractor Initials \_\_\_\_\_\_\_

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Date 5/27/20



#### Exhibt A Amendment #3

- 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.
- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall administer services as follows:
  - 2.2.1. Access to Services
    - 2.2.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.2.2, below.
    - 2.2.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.2.2. Client Request and Application for Services
    - 2.2.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
      - 2.2.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.2.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III in Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
  - 2.2.3. Client Eligibility Requirements for Services

Franklin VNA & Hospice

Exhibit A Amendment #3

Contractor Initials <u>UA</u>

Date <u>5127/20</u>

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#### Exhibt A Amendment #3

- 2.2.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.2.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.2.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
- 2.2.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.2.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.2.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.
- 2.2.4. Client Assessments and Service Plans
  - 2.2.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.2.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.2.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
  - 2.2.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due

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#### **Exhibt A Amendment #3**

to mental health, or developmental issues or criminal histories receive services.

#### 2.2.5. Person Centered Provision of Services

- 2.2.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.2.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.2.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.2.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.2.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.2.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.2.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.2.5.1.7. Individual's rights are affirmed and protected.
  - 2.2.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.2.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

#### 2.2.6. Client Fees and Donations

- 2.2.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.2.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.2.7 Adult Protection Services.
  - 2.2.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.

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- 2.2.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.2.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.2.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.2.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.2.6.2.1. May charge fees to individuals, (except as stated in Section 2.2.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.2.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.2.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.2.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.2.7. Adult Protection Services

- 2.2.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.2.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.2.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.2.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

2.2.8. Referring Clients to Other Services

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- 2.2.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 2.2.9. Client Wait Lists
  - 2.2.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
  - 2.2.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
  - 2.2.9.3. The Contractor shall include at a minimum the following information on its wait list:
    - 2.2.9.3.1. The individual's full name and date of birth.
    - 2.2.9.3.2. The name of the service being requested.
    - 2.2.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
    - 2.2.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
    - 2.2.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
    - 2.2.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.2.9.4, below.
    - 2.2.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
  - 2.2.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
    - 2.2.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
    - 2.2.9.4.2. Declining mental or physical health of the caregiver.
    - 2.2.9.4.3. Declining mental or physical health of the individual.
    - 2.2.9.4.4. Individual has no respite services while living with a caregiver.

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- 2.2.9.4.5. Length of time on the wait list.
- 2.2.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.2.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.2.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.2.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.2.10. E-Studio Electronic Information System
  - 2.2.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
  - 2.2.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
  - 2.2.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.2.11. Criminal Background Check and BEAS State Registry Checks
  - 2.2.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 2.2.12. Grievance and Appeals Process
  - 2.2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:

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- 2.2.12.1.1. The client's name.
- 2.2.12.1.2. The type of service received by the client.
- 2.2.12.1.3. The date of written complaint or concern of the client.
- 2.2.12.1.4. The nature/subject of the complaint or concern of the client.
- 2.2.12.1.5. The staff position in the agency who addresses complaints and concerns.
- 2.2.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
- 2.2.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2.2.13. Client Feedback

- 2.2.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.3. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.4. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.5. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.6. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.7. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.7.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.7.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.7.3. A description of time frames necessary for obtaining staff replacements.

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#### **Exhibt A Amendment #3**

- 2.7.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.7.5. A description of the method for training new staff members performing duties under this Agreement.

#### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.2.6, above.
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2.1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site.
  - 3.2.2. The Contractor shall include in the written notification the following:

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#### **Exhibt A Amendment #3**

- 3.2.2.1. The reasons for the inability to deliver services.
- 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
- 3.2.2.3. An explanation of how service recipients and the community shall be notified.
- 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - Service(s) are terminated or planned to be terminated prior to 3.2.3.1. the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

#### 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

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### Adult In-Home Care -Franklin VNA and Hospice

| 01/01  | /2017 through 06                   | /30/2017 Service  | Units            | Total Amount of  |
|--|------------------------------------|---|------------------|--|
|  | Unit Type                          | Total # of Units of<br>Sorvice<br>anticipated to be<br>delivered. | Rate per Service | Monthly Funding being<br>Requested for each<br>Service |
| In Home Services                               | <u> سنبخيم سيام المستنسسين الم</u> | 3,096   |                  | \$ 29,650.10   |
| Title XX In Home Services                      | 1/2 Hour =                         | 337   | \$9.58           | \$ 3,228,48  |
| Title IIIB in Home Services                    | 1/2 Hour                           | 0   | \$12.60          | \$   |
| Title IIIB Home Health Aide Title IIIB Nursing | 1/2 Hour                           | . 0   | u\$24.50         | \$ 3,228,48  |

| 07/01/  | 2017 through 06/ | 30/2018 Service   | Jnits 🗼 🔝             |   |
|---|------------------|---|-----------------------|---|
|   | Unit Typo        | Total # of:Unite of<br>Service<br>anticipated to be<br>delivered. | Rate per Service      | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| In Home Services                                      | 1/2 Hours 14 0   | 6,190   | <sub>11</sub> \$10.06 | 5 62,271.40   |
| Title XX In Home Services Title IIIB In Home Services |                  | 674   | \$10.08               | \$2 6,780.44.   |
| Hille Hill III Lighte Scharces                        | 1/2 Hour         | · 1 10  | \$13.13               | \$  |
| Title IIIB Nursing                                    | 1/2 Hour ( )     |   | \$25.73               | \$ 6790.44  |

| 07/01/                      | /2018 through 06/ | 30/2019, Service I                               | Units             |  |
|-----------------------------|-------------------|--|-------------------|--|
|                             |                   | Total # of Units of<br>Service anticipated to be |                   | Total Amount of<br>Monthly Funding being<br>Requested for each |
| In Homo Services            | Unit Type         | delivered  | Rate per Service. | Service  |
| Title XX In Home Services   | 1/2 Hour          | 6.190  |                   |  |
| Title IIIB In Home Services | 1/2 Hour          | 674  | \$10.06           | \$ . 6.780.44  |
| Title IIIB Home Health Aide | 1/2 Hour "" "     | 1 T  | ", \$13.13°       | `(\$:  |
| Title IIIB Nursing          | 1/2 Hour.         | , , , , , , , 0                                  | \$25.73           | S, 6790 44   |

|            |                  | , .    | 07/01/                                  | 2019 through 06/ | 30/2020 Service                                     | Units            |  |
|------------|------------------|--------|---|------------------|---|------------------|--|
|            |                  | 70     | 1 in [ ]                                |                  | Total # of Units of<br>Service<br>anticipated to be |                  | Total Amount of<br>Monthly Funding being<br>Requested for each |
| ļ.         | In Home Se       | rvices |   | Unit Type        | delivered.  | Rate per Service | Service  |
| Tille XX   | In Home Services | * * ;  | · • • • • • • • • • • • • • • • • • • • | 1/2 Hour, 1: 17  | 5,189   | \$12.00          | S' 62,271.40   |
| Title IIIB | In Home Services | , 1    | 34,                                     | 1/2 Hour.        | , 565   | # \\$12.00       | \$ 6,780.44  |
| Title IIIB | Home Health Aide | · · ·  |   | 1/2 Hóur :       | 0   | " \$16.00        | \$   |
| Title III8 | Nursing          |        |   | 1/2 Hour         | . 0   | \$25.73          | ·\$ -  |

|                             |                  | * * * * * * * * * * * * * * * * * * *                             | <u>at aireil a na an an an an an an</u> |  |
|-----------------------------|------------------|---|---|--|
| 07/01/                      | 2020 through 06/ | 30/2021 Service l   | Jnits " " "                             |  |
| In Home Services            | Unit Type        | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service                        | Total Amount of Monthly Funding being Requested for each Service |
| Title XX In Home Services   | 1/2 Hour"        | 5,189   | \$12.00                                 | ·\$ 62;271,40  |
| Title IIIB In Home Services | 1/2 Hour,        | 565   | \$12.00                                 | \$ 6,780.44  |
| Title IIIB Home Health Aide | 1/2 Hour         | a.31 10   | \$16.00·                                | \$   |
| Title IIIB Nursing          | 1/2 Hour         | 12 10   | \$25.73                                 | \$   |

| 07/01/                      | 2021 through 06/ | 30/2022 Service.                                    | Units            |   |
|-----------------------------|------------------|---|------------------|---|
| In Home Services:           | Unit Typo        | Total # of Units of<br>Service<br>anticipated to bo | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour :       | 5.189   |                  |   |
| Title IIIB In Home Services | 1/2 Hour         | 565   |                  |   |
| Tille IIIB Home Health Aide | 1/2 Hour -       | D   | \$16.00          | 0,100,11  |
| Title IIIB Nursing          | 1/2 Hour         | 11 0  | \$25.73          | \$ , , , ,  |

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Exhibit B.1 Amendment #3

Contractor Initials: Date: 5

## State of New Hampshire Department of State

#### **CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE VISITING NURSE ASSOCIATION OF FRANKLIN is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 13, 1944. 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: 65719

Certificate Number: 0004494556



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 April A.D. 2019.

William M. Gardner

Secretary of State

#### **CERTIFICATE OF AUTHORITY**

| 1, Kathleen Kidde  |  | , hereby cert  | ify that:  |
|--|--|--|--|
| (Name of the elected Officer   | of the Corporation/LLC; car  | not be contract signatory)   |  |
| I am a duly elected Clerk/Secretar   | ry/Officer of <u>Franklin VN/</u><br>(Corporation/LL   |  |  |
| The following is a true copy of a wheld on January 14 , 2020 , at (Da)   | which a quorum of the Direc  |  |  |
| VOTED: That Krystin Albert (Name and Title of C  | _ , .  | person)  |  |
| is duly authorized on behalf ofFra   | nklin VNA & Hospice to   | enter into contracts or agree  | ements with the State  |
| (Na  | me of Corporation/ LLC)  |  |  |
| of New Hampshire and any of its<br>documents, agreements and other<br>may in his/her judgment be desirable   | instruments, and any amen  | dments, revisions, or modifi   |  |
| 3. I hereby certify that said vote has date of the contract/contract amend thirty (30) days from the date of this New Hampshire will rely on this or position(s) indicated and that they have the authority of any listed individually have himitations are expressly stated | Iment to which this certifica<br>a Certificate of Authority. I fu<br>ertificate as evidence that to<br>the full authority to bind the couporation in | te is attached. This authority<br>orther certify that it is understo<br>the person(s) listed above of<br>corporation. To the extent that | remains valid for<br>cod that the State of<br>currently occupy the<br>t there are any limits |
| Dated: 5/27/20   |  | gathleen ?   | The Kilder   |
| <del></del>  | ,  | Signature of Elected Officer<br>Name: Kathleen Kidder<br>Title: Chair of Board of Direct   | lons   |



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

03/16/2020 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 CONTACT NAME: FIAI/Cross insurance (603) 669-3218 (603) 645-4331 AC No Extl: 1100 Elm Street svesta@crossagency.com ADDRESS: INSURER(8) AFFORDING COVERAGE NAIC # Manchester NH 03101 American Alternative Ins Corp INSURER A: INSURED INSURER B : Visiting Nurse Association of Franklin, DBA: Franklin VNA & Hospice INSURER C : 75 Chestnut Street INSURER D : INSURER E Franklin NH 03235 INSURER F : COVERAGES 20-21 All Lines **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 ADDL SUBR POLICY EFF POLICY EXP TYPE OF INSURANCE **POLICY NUMBER** COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DUMAGE TO RENTED X CLAIMS-MADE | OCCUR 1,000,000 PREMISES (Es occumence) Includes Professional 50.000 MED EXP (Any one person) HG-3054898-06 01/01/2020 01/01/2021 1,000,000 PERSONAL & ADV INJURY GEN'L AGGREGATE LIMIT APPLIES PER: 3,000,000 GENERAL AGGREGATE POLICY L \_\_ PRO-\_\_ JECT 3,000,000 PRODUCTS - COMPIOP AGG OTHER: AUTOMOBILE LIABILITY COMBINED SINGLE LIMIT (Es accident) \$ 1,000.000 ANY AUTO BODILY INJURY (Per person) \$ OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS HON-OWNED HA-1050834-03 01/01/2020 01/01/2021 BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per eccident) \$ AUTOS ONLY \$ UMBRELLA LIAB 1,000,000 OCCUR **EACH OCCURRENCE EXCESS LIAB** HX-5350617-06 01/01/2020 01/01/2021 CLAIMS-MADE 1,000,000 **AGGREGATE** RETENTION \$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY STATUTE ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT N/A EL. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below **61. DISEASE - POLICY LIMIT** DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN State of New Hampshire-Dept of Health & ACCORDANCE WITH THE POLICY PROVISIONS. Human Services AUTHORIZED REPRESENTATIVE 129 Pleasant Street Concord NH 03301

Client#: 1038555

#### ACORD.

#### **CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

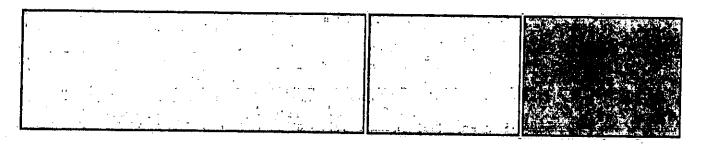
7/21/2019 THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s). PRODUCER USI Insurance Services LLC PHONE (AVC, No, Ext); 855 874-0123 3 Executive Park Drive, Suite 300 E MAIL ADDRESS: Bedford, NH 03110 INSURER(8) AFFORDING COVERAGE NAIC # 855 874-0123 INSURER A : Technology Insurance Company, Inc. 42376 INSURED INSURER B : VNA of Franklin INSURER C: 75 Chestnut Street INSURER D Franklin, NH 03235 INSURER F 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 THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICIF 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. ADDL SUBR TYPE OF INSURANCE POLICY EFF. POLICY EXP POLICY NUMBER COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE CLAIMS-MADE OCCUR PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENL AGGREGATE LIMIT APPLIES PER GENERAL AGGREGATE PRO-JECT POLICY PRODUCTS - COMPION AGG OTHER: AUTOMOBILE LIABILITY COMBINED SINGLE LIMIT (Ea accident) ANY AUTO BODILY INJURY (Per person) OWNED AUTOS ONLY SCHEDULED AUTOS NON-OVINED AUTOS ONLY BODILY INJURY (Per accident) HIRED AUTOS ONLY PROPERTY DAMAGE (Per accident) UMBRELLA LIAB OCCUR **EACH OCCURRENCE** EXCESS LIAB CLAIMS-MADE AGGREGATE DED RETENTIONS WORKERS COMPENSATION
AND EMPLOYERS' LIABILITY
ANY PROPRIETOR PARTINEREXECUTIVE
N
OFFICER MEMBER EXCLUDED? 07/01/2019 07/01/2020 X STATUTE TWC3804869 E.L. EACH ACCIDENT \$500,000 N N/A (Mandatory in NH)
If yes, describe under
DESCRIPTION OF OPERATIONS below E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) "Workers Compensation\*\*\* 3.A. NH; 3.B. Employers Liability; 3.C. Other States Coverage CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. Bureau of Contracts & Procurement, Department of Health and **Human Services** 129 Pleasant Street AUTHORIZED REPRESENTATIVE Concord, NH 03301



#### **MISSION STATEMENT**

The mission of the Visiting Nurse Association of Franklin is to provide quality home health care, hospice care, and education to individuals and families in our communities so that they may reach their highest level of independence.





# Franklin & Work of WA & Hospice

FINANCIAL STATEMENTS

December 31, 2018 and 2017

With Independent Auditor's Report



#### INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Visiting Nurse Association of Franklin
d/b/a Franklin Visiting Nurse Association & Hospice

We have audited the accompanying financial statements of The Visiting Nurse Association of Franklin d/b/a Franklin Visiting Nurse Association & Hospice, which comprise the balance sheets as of December 31, 2018 and 2017, and the related statements of operations and 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 audits 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
The Visiting Nurse Association of Franklin
d/b/a Franklin Visiting Nurse Association & Hospice
Page 2

#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Visiting Nurse Association of Franklin d/b/a Franklin Visiting Nurse Association & Hospice as of December 31, 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 Manchester, New Hampshire

February 26, 2019

## THE VISITING NURSE ASSOCIATION OF FRANKLIN D/B/A FRANKLIN VISITING NURSE ASSOCIATION & HOSPICE

#### **Balance Sheets**

#### December 31, 2018 and 2017

#### **ASSETS**

|   | <u>2018</u>              | <u>2017</u>         |
|---|--------------------------|---------------------|
| Current assets  |                          |                     |
| Cash and cash equivalents Patient accounts receivable, less allowance for uncollectible | \$ 793,660               | \$ 700,235          |
| accounts of \$63,930 in 2018 and \$51,930 in 2017<br>Prepaid expenses                   | 332,895<br><u>16,224</u> | 388,500<br>12,934   |
| Total current assets  | 1,142,779                | 1,101,669           |
| Investments   | 2,525,720                | 2,624,377           |
| Property and equipment, net   | 79,944                   | 90,498              |
| Total assets  | \$ <u>3,748,443</u>      | \$ <u>3,816,544</u> |
| LIABILITIES AND NET ASSETS  |                          |                     |
| Current liabilities   |                          |                     |
| Accounts payable and accrued expenses   | \$ 55,191                | \$ 39,951           |
| Accrued payroll and related expenses  | 107,699                  | 113,644             |
| Deferred revenue  | <u>105,529</u>           | <u>114,527</u>      |
| Total current liabilities and total liabilities   | 268,419                  | ·· 268,122          |
| Net assets  |                          | • •                 |
| Without donor restrictions  | <u>3,480,024</u>         | 3,548,422           |
| Total liabilities and net assets  | \$ <u>3,748,443</u>      | \$ <u>3,816,544</u> |

## THE VISITING NURSE ASSOCIATION OF FRANKLIN D/B/A FRANKLIN VISITING NURSE ASSOCIATION & HOSPICE

#### Statements of Operations and Changes in Net Assets

#### Years Ended December 31, 2018 and 2017

|  | <u>2018</u>                                      | <u> 2017</u>           |
|--|--|------------------------|
| Operating revenue  |  |                        |
| Patient service revenue                                    | É 0 405 700                                      | <b>A D D E D E D D</b> |
| Provision for bad debt                                     | \$ 2,465,780                                     |                        |
|  | <u>(12,000</u>                                   | (12,000)               |
| Net patient service revenue                                | 2,453,780  | 2,338,590              |
| Other enerating revenue                                    |  | ,                      |
| Other operating revenue                                    | <u>131,735</u>                                   | <u> 157,690</u>        |
| Total operating revenue                                    | _ <u>2,585,515</u>                               | 2,496,280              |
|  | - <u>F100010</u>                                 | 2,430,200              |
| Operating expenses   |  |                        |
| Salaries and benefits                                      | 1,910,016  | 2,057,427              |
| Other operating expenses                                   | 649,672  | 433,296                |
| Depreciation   | 33,265   | 23,560                 |
| Total operating expenses                                   | 2,592,953  | 2,514,283              |
| Operating loss   | <del>,                                    </del> | *                      |
| Operating toss   | <u>(7,438</u> )                                  | <u>(18,003</u> )       |
| Other revenue and gains (losses)                           |  |                        |
| Investment income  | 37,465   | 37,725                 |
| Contributions  | 13,128   | 12,762                 |
| Change in fair value of investments                        | <u>(111,553)</u>                                 | <u>236,894</u>         |
| _  | <del></del>                                      | . <u>200,00 t</u>      |
| Total other revenue and gains (losses)                     | <u>(60,960</u> )                                 | 287,381                |
| (Deficit) excess of revenues over expenses and increase in |  |                        |
| net assets without donor restrictions                      | (68,398)   | 269,378                |
|  | (55,500)   | 200,010                |
| Net assets without donor restrictions, beginning of year   | 3,548,422  | 3,279,044              |
| Net assets without donor restrictions, end of year         | \$ <u>3,480,024</u>                              | \$ <u>3,548,422</u>    |
| •  |  |                        |

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

## Statements of Cash Flows

# Years Ended December 31, 2018 and 2017

|  |              | <u>2018</u>     |       | <u>2017</u>    |
|--|--------------|-----------------|-------|----------------|
| Cash flows from operating activities                               |              |                 |       |                |
| Change in net assets   | \$           | (68,398)        | \$    | 269,378        |
| Adjustments to reconcile change in net assets to net cash provided | •            | (00,000)        | •     | 200,010        |
| by operating activities  |              | •               |       |                |
| Depreciation   |              | 33,265          |       | 23,560         |
| Provision for bad debt   |              | 12,000          |       | 12,000         |
| Change in fair value of investments                                |              | 111,553         |       | (236,894)      |
| Decrease (increase) in the following assets                        |              | ,               |       | (200,001)      |
| Patient accounts receivable  |              | 43,605          |       | (45,073)       |
| Prepaid expenses   |              | (3,290)         |       | 11,755         |
| Increase (decrease) in the following liabilities                   |              | (0,200)         |       | 11,100         |
| Accounts payable and accrued expenses                              |              | 15,240          |       | 3,293          |
| Accrued payroll and related expenses                               |              | (5,945)         |       | (13,662)       |
| Deferred revenue   |              | (8,998)         |       | (20,840)       |
|  | -            | 10,030,         |       | (20,040)       |
| Net cash provided by operating activities                          | _            | 129,032         |       | 3,517          |
| Cash flows from investing activities                               |              |                 |       |                |
| Purchase of investments  |              | (808,959)       |       | (791,115)      |
| Proceeds from sale of investments                                  |              | 796,063         |       | 772,910        |
| Capital expenditures   |              | (22,711)        |       | (9,772)        |
|  | <del>-</del> |                 | ٠ -   |                |
| Net cash used by investing activities                              |              | (35,607)        | •     | (27,977)       |
| ,  | -            | 1991991         |       | 75.181.1       |
| Net increase (decrease) in cash and cash equivalents               |              | 93,425          |       | (24,460)       |
|  |              |                 |       |                |
| Cash and cash equivalents, beginning of year                       | _            | 700 <u>,235</u> | _     | <u>724,695</u> |
| Cash and cash equivalents, end of year                             | \$           | 793,660         | \$    | 700,235        |
|  | =            |                 | · === |                |

#### **Notes to Financial Statements**

December 31, 2018 and 2017

## 1. Summary of Significant Accounting Policies

#### Organization

The Visiting Nurse Association of Franklin d/b/a Franklin Visiting Nurse Association & Hospice (the Association) is a non-stock, non-profit corporation organized in New Hampshire. The Association's primary purpose is to provide home care, hospice and personal care services in Franklin and surrounding communities.

#### **Basis of Presentation**

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

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities and changes in net assets. At December 31, 2018 and 2017, the Association did not have any net assets with donor restrictions.

#### **Income Taxes**

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

#### **Notes to Financial Statements**

#### December 31, 2018 and 2017

#### **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.

#### 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. Short-term highly liquid investments with an original maturity of more than three months are classified as temporary investments.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

#### Allowance For Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days 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.

A reconciliation of the allowance for uncollectible accounts follows:

|   | <u>2018</u>       | <u>2017</u>        |
|---|-------------------|--------------------|
| Balance, beginning of year<br>Provision | \$ 51,93<br>12,00 |                    |
| Write-offs                              |                   | (27,413)           |
| Balance, end of year                    | \$ <u>63,93</u>   | <u>0</u> \$ 51,930 |

#### **Notes to Financial Statements**

#### December 31, 2018 and 2017

#### **Investments**

Investments in equity and debt securities are reported at fair value. Investment income and the recognized change in fair value are included in the (deficit) excess of revenues over expenses to simplify the presentation of these amounts in the statements of operations and changes in net assets, unless otherwise stipulated by the donor or State law.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

## **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

#### **Deferred Revenue**

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

#### Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, 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 in future periods as final settlements are determined. Patients unable to pay full charge who do not have other third-party resources are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

#### **Notes to Financial Statements**

December 31, 2018 and 2017

#### **Contributions**

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

# Recently Issued Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board 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 existing 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, plant, 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 the Association for the year ended December 31, 2018.

The effects of implementing ASU No. 2016-14 include rewording unrestricted net assets to net assets without donor restrictions, a more detailed presentation of functional expenses, and a new footnote related to the availability and liquidity of financial assets available for general expenditure.

#### **Notes to Financial Statements**

#### December 31, 2018 and 2017

#### 2. Investments

Investments stated at fair value consisted of the following:

|   | 2018              | ,            | 2017               |
|---|-------------------|--------------|--------------------|
| Cash and cash equivalents<br>Debt instruments | \$ 212,           | 868 \$       | 81,991             |
| U.S. Government and agency Corporate          | 478,0<br>410,1    |              | 455,806<br>428,872 |
| Total debt instruments                        | 888,8             |              | 884,678            |
| Marketable equity securities<br>Mutual funds  | 509,3             | 357          | 619,114            |
| Equity funds                                  | 572,2             | 217          | 844,069            |
| Fixed income funds                            | 255,9             | 192          | 194,525            |
| International equity                          | 12,9              | 174          | _                  |
| Alternatives                                  | <u>73,4</u>       | <u>77</u> _  | -                  |
| Total investments                             | \$ <u>2,525,7</u> | <u>20</u> \$ | 2 <u>.624,377</u>  |

Investment management fees for the years ended December 31, 2018 and 2017 were \$21,653 and \$21,019, respectively.

# Fair Value Measurements

Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants, and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

## **Notes to Financial Statements**

# December 31, 2018 and 2017

Assets measured at fair value on a recurring basis were as follows:

|  | <u>Fair Va</u>  | lue Measure | <u>emer</u>  | nts at Dece       | mb          | er 31, 2018 |
|--|-----------------|-------------|--------------|-------------------|-------------|-------------|
|  |                 | Total       |              | Level 1           |             | Level 2     |
| Cash and cash equivalents Debt instruments   | \$              | 212,868     | \$           | 212,868           | \$          | •           |
| U.S. Government and agency                   |                 | 478,010     |              | 478,010           |             | _           |
| Corporate                                    |                 | 410,825     |              | -                 |             | 410,825     |
| Total debt instruments                       |                 | 888,835     |              | 478,010           | -           | 410,825     |
| Marketable equity securities<br>Mutual funds |                 | 509,357     |              | 509,357           | •           | •           |
| Equity funds                                 |                 | 572,217     |              | 572,217           |             | -           |
| Fixed income funds                           |                 | 255,992     |              | 255,992           |             | · <u>.</u>  |
| International equity                         |                 | 12,974      |              | 12,974            |             | -           |
| Alternatives                                 |                 | 73,477      |              | 73,477            | _           |             |
| Total investments                            | \$              | 2,525,720   | \$ <u>_</u>  | 2 <u>,114,895</u> | \$ <u>_</u> | 410,825     |
|  | <u>Fair Val</u> | ue Measure  | men          | ts at Decer       | nbe         | r 31, 2017  |
|  |                 | Total       |              | Level 1           |             | Level 2     |
| Cash and cash equivalents Debt instruments   | \$              | 81,991      | \$           | 81,991            | \$          | •           |
| U.S. Government and agency                   |                 | 455,806     |              | 455,806           |             | _           |
| Corporate                                    | _               | 428,872     |              |                   |             | 428,872     |
| Total debt instruments                       | :-              | 884,678     |              | 455,806           | _           | 428,872     |
| Marketable equity securities Mutual funds    |                 | 619,114     |              | 619,114           |             |             |
| Equity funds                                 |                 | 844,069     |              | 844,069           |             | -           |
| Fixed income funds                           | -               | 194,525     |              | <u>194,525</u>    |             |             |
| Total investments                            | \$_             | 2,624,377   | \$ <u>_2</u> | 195,505           | \$ <u>_</u> | 428,872     |

#### Notes to Financial Statements

#### December 31, 2018 and 2017

#### 3. Property and Equipment

Property and equipment consists of the following:

|  |        | <u>2018</u>                            |            | <u>2017</u>                            |
|--|--------|--|------------|--|
| Land Land improvements Building and improvements Furniture, fixtures and equipment | \$<br> | 10,000<br>81,225<br>333,289<br>471,216 | \$         | 10,000<br>81,225<br>333,289<br>448,505 |
| Total cost   | •      | 895,730                                |            | 873,019                                |
| Less accumulated depreciation  | _      | 815,786                                | <u> 5:</u> | 782,521                                |
| Property and equipment, net  | \$     | 79,944                                 | \$_        | 90,498                                 |
| Patient Service Revenue  |        |  |            | ٠                                      |
| Patient service revenue is as follows:   |        | •                                      |            |  |

|   | • | • |    | <u> 2018</u>                             | <u> 2017</u>                                |
|---|---|---|----|--|---|
| Medicare<br>Medicaid<br>Other third-party payers<br>Private pay |   |   | \$ | 2,178,283<br>73,109<br>167,211<br>47,177 | \$ 2,089,290<br>77,720<br>152,051<br>31,529 |
| Total   |   |   | •  | 2,465,780                                | \$ <u>2,350,590</u>                         |

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

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

#### **Notes to Financial Statements**

#### December 31, 2018 and 2017

The Association was able to provide the above charity care under sliding fee scale policies and in activities without established rates or at rates substantially below costs through a combination of local community support and state grants. Local community support consisted of contributions, United Way, and municipal appropriations.

## 5. Functional Expenses

The Association 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                 |                     |                     |
| Salaries and benefits            | \$ 1,512,223        | \$ 1,647,371        |
| Other operating expenses         | 528,706             | 311,838             |
| Depreciation                     | <u> 26,589</u>      | 19,032              |
| Total program services           | 2,067,518           | 1,978,241           |
| Administrative and general       |                     | • • •               |
| Salaries and benefits            | 397,793             | 410,056             |
| Other operating expenses         | 120,966             | 121,458             |
| Depreciation                     | <u>6,676</u>        | 4,528               |
| Total administrative and general | <u>525,435</u>      | <u>536,042</u>      |
| Total                            | \$ <u>2,592,953</u> | \$ <u>2,514,283</u> |

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general expenses.

#### **Notes to Financial Statements**

#### December 31, 2018 and 2017

#### 6. Availability and Liquidity

The Association strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposit, equity securities, and other short-term investments.

The following table reflects the Association's financial assets and liquidity resources available within one year for general expenditure for operations and capital expenditures as of December 31, 2018 and 2017.

|  | <u>2018</u>                        | <u>2017</u>                        |
|--|------------------------------------|------------------------------------|
| Cash and cash equivalents Patient accounts receivable, net Investments                 | \$ 793,660<br>332,895<br>2,525,720 | \$ 700,235<br>388,500<br>2,624,377 |
| Financial assets available to meet cash needs for general expenditures within one year | \$ <u>3,652,275</u>                | \$ <u>3,713,112</u>                |

## 7. Retirement Plan

The Association has a defined contribution retirement plan covering all employees. Employer contributions made on behalf of eligible participants amounted to \$37,574 and \$51,326 for the years ended December 31, 2018 and 2017, respectively.

#### 8. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable by funding source:

|                   | <u> 2018</u> | <u>2017</u>  |
|-------------------|--------------|--------------|
| Medicare          | 72 %         | 74 %         |
| Medicaid<br>Other | 1<br>27      | 3<br>23      |
| Total             | <u>100</u> % | <u>100</u> % |

#### Notes to Financial Statements

#### December 31, 2018 and 2017

#### 9. Malpractice insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at December 31, 2018 and 2017 which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

#### 10. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through February 26, 2019, which is the date the financial statements were available to be issued.



# **BOARD OF DIRECTORS 5/2019 - 4/2020**

| NAME                               | E-MAIL                                       | EXPERTISE                     | TERM  |
|------------------------------------|--|-------------------------------|---|
| CHAIR<br>Mason Donovan             | masonwdonovan@gmail.                         | Business<br>Consultant        | Aug2019-Aug 2022  |
| VICE CHAIR Kathleen "Kitty" Kidder | kitty@kidder.family<br>kittykidder@gmail.com | Nurse Practitioner<br>Retired | Oct.2018-Oct. 2021  |
| TREASURER<br>Jon Jones             | Jon.jones@fsbnh.bank                         | Finance/Banking               | Apr 2015-Apr 2018<br>Apr 2018-Apr 2021                      |
| SECRETARY<br>Cheri Caruso          | caruso@banknh.com                            | Bank of NH (IT)               | Apr 2015-Apr2018<br>Apr 2018-Apr 2019<br>Apr 2019-Apr 2022  |
| Sally Becker                       | bta1@tds.net                                 | Educator                      | Apr 2015-Apr 2018<br>Apr 2018-Apr 2021                      |
| Karen Grzelak                      | kag@metrocast.net                            | Public Health<br>(Retired)    | Apr 2013-Apr 2016<br>Apr 2016-Apr 2019<br>Apr 2019-Apr 2022 |
| Christopher Seufert, Esq.          | cseufert@seufertlaw.com                      | Attorney                      | Jan.2019 – Jan.2022   |
| Deborah Tessier                    | tessier@banknh.com                           | Commercial<br>Banker          | Aug.2019-Apr2022  |
| Oscar Gala Grano                   | ogala@jinfo.us                               | Programmer                    | Apr 2016-Apr 2019<br>Apr 2019-Apr 2022                      |
| Michael J. Foss                    | mfoss@franklinnh.org                         | Franklin Fire Chief           | Apr 2019-Apr2022  |

Revised 2/5/2020

# Krystin L Albert

#### CEO

#### Franklin VNA & Hospice- Franklin

January 2020-Present

- Responsible for daily operations providing quality healthcare services through home health and/or hospice services.
- Strategic planning to ensure quality service provision, compliance with local, state, federal and company policy.
- Leadership, community involvement and marketing.
- Coordination of services, budget development, and fundraising.
- Interprets operational indicators to detect census changes and increases or decreases in volume that could impact staffing levels, revenues, or expenses.
- Evaluates performance of Clinical Supervisors.
- Assists Clinical Supervisors to develop skills and techniques in evaluating the performance of clinicians.
- Hires, evaluates, and terminates organization personnel.
- Conducts annual evaluations on clinicians, or more frequently if indicated.

# Director of Home Care and Hospice Services

Franklin VNA & Hospice - Franklin

November 2013 - Present

- Provides guidance and counseling to coordinators and Clinical Supervisors to assist them in continually improving all
  aspects of home and hospice care services, provided through agency personnel.
- Oversees the maintenance of patient clinical records, statistics, reports, and records for purposes of evaluation and reporting of organization activities.
- Conduct Inter-Disciplinary Team meetings and manage all members of the team, including the scheduling, productivity monitoring, mentoring, one-on-one meetings, pay practices, timekeeping, and expense reports
- Assists Clinical Supervisors in managing clinical teams and planning.
- Provides help in assessment, planning, implementation, and evaluation of patient and family/caregiver care to all clinical personnel as indicated.
- Establishes departmental goals consistent with corporate goals and objectives
- · Assists the Executive Director in the preparation and administration of the organization's budget.
- Interprets operational indicators to detect census changes and increases or decreases in volume that could impact staffing levels, revenues, or expenses.
- · Evaluates performance of Clinical Supervisors.
- Assists Clinical Supervisors to develop skills and techniques in evaluating the performance of clinicians.
- Hires, evaluates, and terminates organization personnel.
- Conducts annual evaluations on clinicians, or more frequently if indicated.
- Assures proper maintenance of clinical records in compliance with local, state, and federal laws.
- Coordinates and oversees all direct and indirect patient services provided by clinical organization personnel.
- Provides guidance and counseling to coordinators and clinical supervisors to assist them in continually improving all
  aspects of patient care services, provided through organization personnel.
- Assists clinical supervisors in managing clinical teams and planning.
- Evaluates performance of clinical supervisors.
- Oversees the maintenance of patient clinical records, statistics, reports, and records for purposes of evaluation and reporting of organization activities.
- Serves as the administrator on call when scheduled.
- Assures compliance with all local, state, and federal laws regarding licensure and certification of organization personnel.

 In the absence of the Executive Director, the Director of Home & Hospice Clinical Services will become the acting Executive Director and will be vested with the authority to act on behalf of the Executive Director.

# **RN Case Manager**

Central New Hampshire VNA August 2001 – November 2013

- Interviews the client/patient and/or family to obtain a comprehensive history and to obtain data about client/patient's developmental status and behavior.
- Examines the client/patient to obtain objective physical data.
- Reviews available clinical data from referral and lab results, etc. as part of database.
- Completes a physical and psychosocial assessment based on interview, examination and review of available clinical data.
- Documents data and assessment on appropriate form according to guidelines.
- · Communicates client/patient status and assessed needs to members of interdisciplinary team.
- Reassesses client/patient status at established time frames and as indicated by the client/patient's status.
- · Reports status and changes in status as appròpriate.
- Assesses potential for development of crisis situations based on combination of subjective and objective cues.
- Develops an individualized approach to deliver nursing care to the individual client/patient and family.
- · Collaborates with Interdisciplinary team to develop an integrated plan of care.
- Initiates discharge planning as an integral part of the plan of care at the time of admission.
- Documents plan of care appropriately.
- Acts as a resource to others planning care.
- Acknowledges, transcribes, coordinates and implements the medical diagnostic and therapeutic orders.
- Performs nursing care actions.
- Promotes client/patient's dignity during provision of care.
- Provides calm, supportive and therapeutic environment for clients/patients and their families.
- Assesses the client/patient's response to and understanding of care provided.
- Documents implementation of care appropriately.
- Reports client/patient's response to care as indicated.
- Acts as a resource to nursing students in provision of client/patient care.
- Reviews and updates the plan of care in collaboration with the client/patient/family and other interdisciplinary team members.
- Anticipates client/patient's abilities and incorporates anticipated needs into plan of care.
- Acts as a primary case manager when requested.
- Adheres to s\(\tilde{a}\)fet\(\tilde{y}\), organizational and ethical standards including VNA safet\(\tilde{y}\) standards, VNA policies, protocols and procedures, infection control standards, and standards of confidentiality. Encourages a home physical environment that is clean and free of clutter and takes appropriate action to encourage the correction of hazards.
- Identifies needs for new or revised policies and procedures.
- Identifies and seeks participation in department quality improvement activities.
- Ensures confidentiality of employee, legal, client/patient, budget and VNA matters.

#### **EDUCATION**

Rivier College May 1995 Bachelors of Science in Nursing

Nashua, NH

## **CERTIFICATION/LICENSURE**

Registered Nurse (RN), State of New Hampshire

# Kristin M Jordan

## Manager of Education, Quality, and Private Duty - Franklin VNA & Hospice

#### November 2016 - Present

- Responsible for Home Care & Hospice clinical care staff and Supportive Services staff education.
- Oversees Title II and 3B grant funded program, authorizations, and execution of client care
- Evaluates applications for feasibility of private pay personal care and chore making service requests
- Regularly reviews regulatory and legislative changes as it pertains to the Supportive Services Private Duty program
- Reviews clinical record documentation of staff to assure compliance with clinical record policies and procedures.
- Reviews patient care problems with staff and promote constructive problem solving.
- Acts as clinical consultant to staff or uses outside consultants as necessary to maintain and improve staff's professional skills.
- Ensure staff compliance with state, federal insurance and OSHA regulations.
- Assists staff in setting priorities of care considering the most effective use of staff time in any given situation.
- Ensure staff compliance with agency and program policies and procedures.
- Educates all staff relative to agency compliance program.
- Ensures that the QAPI Program is data-driven and implemented company-wide; defines data elements to be captured for ongoing
- Ensures staff members within the scope of this position are clinically competent upon hire and on an ongoing basis.
   Monitors client/patient acuity and complexity as it relates to staff skill and knowledge. Plans and implements staff education, development, policies, and procedures, and provides guidance when necessary.
- Develops policies, processes and protocols as needed, utilizing input from appropriate stakeholders, to ensure effectiveness and compliance of QAPI program
- Responsible for the achievement of goals and overall functioning of the Education department, the Quality Department, and the PD Division.
- Organizational quality assessment and performance improvement of patient-level outcomes. Collects, aggregates, and reports data for ongoing
- Promotes effective communication between programs and different disciplines to provide coordination and continuity of care.
- Promotes teamwork among teams and other departments. Promotes self-directed work teams. Promotes and encourages
  professional growth.
- Accepts personal responsibility for annual continuing education to keep current in field of practice
- Participates in research, development, coordination and orientation of policies and procedures as required by state statute.
- Demonstrates commitment to the organization's and network's mission, vision, values, and strategic initiatives to staff and customers.
- Identifies changing patient and community needs. Provides leadership for ongoing development and refinement of specific standards of care.
- Uses diplomatic, realistic approach and exercises good judgment in planning for patients' needs.
- Monitors infection reports and trends.
- Performs all other duties as assigned by the CEO

#### Infusion RN - LRGHealthcare

#### September 2014 – October 2016

 Safely administered chemotherapy, immunotherapy, hormone therapy, biologic agents, and fluids to immunocompromised individuals

- Closely monitored clients during infusions to ensure safe delivery of ordered treatments
- Educated patients about disease process, treatment plans, and strategies to manage side effects
- Reviewed health histories
- Managed CVC access sites, including accessing and de-accessing ports, in order to administer therapies
- Initiated and discontinued peripheral IV therapy lines for patients without CVC access
- Evaluated eligibility and appropriateness of clinical trials and presented them to the Oncologist for consideration

# Adjunct Clinical Instructor – Belmont University School of Nursing

June 2013 - April 2014

- Created patient assignments for nursing students based on academic and skill development needs
- Demonstrated and facilitated the return demonstration of essential RN skills such as foley catheter insertion, incentive spirometer use, turning and repositioning bedbound patients, oral care, bed making, safe transfers, head to toe assessments, nasal cannula application, application of compression devices, and medication prep and administration
- Collaborated with students to develop comprehensive, personalized nursing plans of care
- Promoted a culture of inquisition, critical thinking and appropriate nursing judgment through patient care scenarios
- Evaluated and provided feedback on weekly care plans

# Medical Surgical Staff Nurse - Centennial Medical Center

November 2011 - June 2014

- Managed IV therapy for antibiotics, fluids, blood products, electrolyte replacement, TPN
- Safely monitored epidural sites, and managed pain pumps through careful attention to titration parameters
- Provided inpatient acute on chronic disease management education
- RN Preceptor
- Maintained and discontinued chest tubes and jp drains
- Managed catheter care including insertion, removal, bag care, I&O monitoring
- Ensured safe operation of tube feeds and appropriate care of g-tube, j-tubes, and ng tubes
- Engaged in collaborative care planning and strong patient advocacy with MDs, NPs, PAs, and peers to provide superior personalized patient care
- Educated and empowered patients through regular instruction and re-education about disease management, med management, and ways to guide patients towards their baseline in the pursuit of wellness

#### Education

Master of Science in Nursing, Southern New Hampshire University, 2016

Bachelor of Science in Nursing, University of Southern Maine, 2011

Bachelor of Arts in Criminology, University of Southern Maine, 2003

#### Licenses, Certifications and Qualifications

NH RN License (current)
Certified Home Health and Hospice Case Manager (current)
BLS Certification (expires 2021)
SuperUser – CPOE and PDOC Systems (May 2012 – June 2014)
Netsmart Proficient (current)
Meditech Proficient (Nov 2011 – June 2014)

# **Affiliation and Professional Society Membership**

National Society of Leadership and Success, Sigma Alpha Pi Chapter (Member, 2014-present)
Nursing Informatics Committee, Centennial Medical Center (Member, Dec 2012-June 2014)
Sigma Theta Tau International Honor Society — Kappa Zeta at large Chapter (Member, May 2011-present)
Hermitage Cub Scout Pack 240 (Treasurer and Committee Member, Summer 2012 — May 2014)
Partner for Rural International Health Student Organization (President, Academic Year 2010-2011)
University of Southern Maine Student Nurses Association (Secretary, Academic year 2009-2011)
Southern Maine Alpha Xi Delta Alumnae Association (Founder and President 2008-2011)
Alpha Xi Delta Fraternity — Epsilon Rho Chapter (Active Member, 2000-2003)

Alumnae Relations Chair (academic Year 2002-2003)
Public Relations Chair (Academic Chair 2001-2002)
Academic Chair (Academic Chair 2001-2002)
New Member Orientation Chair (Fall 2001)
Marshal (Spring 2001)
Recording Secretary (Fall 2000)

#### Jo Ellen Ricard

#### Position: Senior Home Health Aide

#### Qualifications:

- 1. Possess a High School Diploma or G.E.D.
- 2. Possess an on-going certification as a Nursing Assistant according to Administration Laws pursuant to RSA 326-B, New Hampshire Board of Nursing.
- 3. Possess a valid driver's license.
- 4. Possess \$100,000-\$300,000 Automobile Insurance
- Must be able to lift 15 lbs., climb stairs, and have good finger and manual dexterity. Must have proper vision so as to provide appropriate care, to observe, and report patient problems.
- Perform satisfactorily on Franklin VNA's Home Health Alde Skills Test (Competency evaluation).
- 7. Must be able to work any shift or day of the week as needed.
- 8. Willing to work in all kinds of weather.

Aug 2011-Present:

Senior Home Health Alde

Sept 1981-Aug 2011

Home Health Aide

Franklin VNA & Hospice

**75 Chestnut Street** 

Franklin, NH 03235

June 1981

Initial Nurse Assistant Certificate

**NH Vocational-Technical College** 

Laconia, NH 03246

#### Melissa M Tuttle

#### Education

LNA-Salter School of Nursing & Allied Health
60 Roger St, Manchester, NH 03102
Clinical:
Harrover Hill Nursing Home

High School Diplome-Manchester Memorial High School (6/96) So. Porter St. Manchester, NH 03103

Child Care-Manchester School of Technology
So. Porter St. Manchester, NH 03103

(6/96)

#### Experience

#### 2012-Present:

#### VNA-Meetinghouse, Lead-LNA

Maintain daily work assignments
Scheduling of all LNA
Communicate with residents/family/fellow team members in regards to personal care
Report status change in residents to RN
Interview and train new team members

#### 2005-Present:

#### **House Cleaning**

Creating and maintaining monthly invoices for clients using excel spreadsheets Updating clients schedules and personal information using word spreadsheets Housekeeping duties

#### Skills:

CPR certificated, LNA, Proficient with Microsoft office and outlook. Able to adapt to any situation. I work well as a team or individual depending what the task at hand may require of me,

#### References

Available upon request

# **Heather Calvin**

#### Licensed Nursing Assistant

Franklin, NH

heathercalvin72\_zwb@indeedemail.com

Eager to learn more, to be able to provide the people I give care to the best experiences possible. It want to be able to spend the one on one time with them, that is the reason I went into this field.

#### Work Experience

#### LNA

Peabody Home - Franklin, NH September 2018 to Present

Provide assistance with adl, as well as providing emotional and physical help to residents. Obtaining vitals and recording intakes, to put into the computer.

#### Cashler/Customer Service

Country 3 Corners - Weare, NH May 2016 to September 2017

Providing customer service by helping find items. Making meals. Restocking shelves as well and working on the system at the counter.

#### LNA

#### Education

#### Laa

American Red Cross - Franklin, NH July 2018 to September 2018

#### High school or equivalent Commonwealth of Nassachusetts - Lawrence, MA

June 2014 to August 2014

# High school or equivalent

Skills

CNA, Certified Nursing Assistant

Assessments

Nursing Alde Skills — Expert

June 2019

Measures a candidate's ability to provide nursing aid to patients using knowledge of relevant equipment and procedures.

Full results: https://share.indeedassessments.com/share\_assignment/802cq2blh7fimjqc

Inneed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

# **Cindy Bouchard**

Retail sales associate - Marriot Hotels Northfield, NH

## Work Experience

#### Retail sales associate

**Marriot Hotels** 

October 2018 to Present

Check out retail sales, as well as process returns both online and instore. Ability to work Well with General public as well as Customers. Detail orientated Prepare packages ordered for pick up, to ship

#### Housekeeping Lead

Magriot Hotels July 2013 to Present

Plans, assigns and reviews work of fellow staffers, to verify completion. Inspect staff proficiency standards. Meet the needs of customers on after hours emergency. Clean and disinfection of rooms, upon guest departures. Ensure safe working Environments for staff

Parlex Assembly Line/Manufacturing 1996 to 2010

Worked with Epoxy resins Prepared Laminated cables for military as well as civilian Worked with and proficient with AMP machine

#### Education

High School Diploma in perfect attendance records Pinkerton Academy 1993 to 1996.

#### Skills

PROBLEM SOLVING (Less than 1 year), Retail, Sales, Customer Service

# Additional Information

SKILLS
Organized
Able to Design and implement effective Strategies
triependent Assumption of tasks
Multitask without hesitation
Rapid mastery of new skills and responsibility
Excellent cutsomer service skills
Problem solving Skilis

# **Amanda Morrison**

I am a very hard worker, and I enjoy being an Ina. I hope that you take my resume in consideration and hope to hear from you soon. Thank you.

Authorized to work in the US for any employer

#### Work Experience

#### LNA

New Hampshire Veterans Home - Tilton, NH March 2019 to Present

Working in a facility, my responsibilities include:

- Provided patients/residents with care and companionship
- · Checked vital signs
- Helped residents with activities of daily life (ADL): dressing, grooming, bathing, feeding, and walking
- Made beds
- · Performed post-mortem care, if needed
- I am also CPR certified

#### LNA

Newfound Area Norsing Association November 2013 to March 2019

Working in home care for 5 years, my responsibilities have included:

Training other LNA's, ADL's, homemaking, taking vitals, and taking care of hospice clients by providing post-mortem care.

#### Education

#### High school or equivalent

LNA health careers

#### Skills

Vital Signs, ADL's, training new or encoming LNA's, homemaking, and hospice. (6 years)

#### Certifications and Licenses

#### LNA

2013

**CPR** 

#### **Assessments**

## Nursing Aide Skills — Expert

January 2020

Providing nursing aid to patients using knowledge of relevant equipment and procedures. Full results: https://share.indeedassessments.com/share\_assignment/wkdq6x00ypyg0dgc

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

# Visiting Nurse Association of Franklin dba Franklin VNA & Hospice

# Key Personnel

| Name            | Job Title               | Salary        | % Paid from<br>this Contract | Amount Paid from this Contract |
|-----------------|-------------------------|---------------|------------------------------|--------------------------------|
| Krystin Albert  | CEO                     | \$112,000     | 0%                           | \$0                            |
| Kristin Jordan  | Manager of Private Duty | \$75,504 year | 8.4%                         | \$6342.33                      |
| Melissa Tuttle  | Lead LNA                | \$30,851 year | 20%                          | \$6,170.20                     |
| JoEllen Ricard  | Lead LNA                | \$34,728 year | 20%                          | \$6,945.60                     |
| Cindy Bouchard  | LNA                     | \$28,080 year | 20%                          | \$5,616.00                     |
| Heather Calvin  | LNA                     | \$29,250 year | 20%                          | \$5,850.00                     |
| Amanda Morrison | LNA                     | \$31,200 year | 20%                          | \$6,240.00                     |
| Kim Talbot      | Homemaker               | \$9,617 year  | 80%                          | \$7,693.60                     |



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

In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Lakes Region Community Services (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 719 North Main Street, Laconia, NH 03246.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 8, 2017 (Item #8), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation to support continued delivery of these services; and  $\gamma$ 

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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$3.981.898.52.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.





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

<u>(0-2-20</u>50)

Name: Deborah D. Scheetz

Title: Director

June 1, 2020

Lakes Region Community Services

Name: Title:

Rebecca L. Bryant President & CEO



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  | ,               | Catherine Pinos  |
|---|-----------------|--|
| Date  | Name:<br>Title: | Catherine Pinos, Attorney  |
| I hereby certify that the foregoing A the State of New Hampshire at the |                 | pproved by the Governor and Executive Council of (date of meeting) |
|   | OFFICE          | OF THE SECRETARY OF STATE  |
| Date  | Name:           |  |



## Exhibt A Amendment #3

## Scope of Services

## 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Belknap, Grafton, and Sullivan Counties, which must include, but is not limited to the cities and towns of Acworth, Charlestown. Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield. Springfield, Sunapee, Unity, Washington, Alexandria, Ashland, Bath, Benton, Bethlehem. Bridgewater, Bristol, Campton, Canaan. Dorchester. Easton, Ellsworth, Enfield, Franconia, Grafton, Groton, Hanover, Haverhill, Hebron, Holderness, Landaff, Lebanon, Lincoln, Lisbon, Littleton, Lyman, Lyme, Monroe, Orange, Orford, Piermont, Plymouth, Rumney, Sugar Hill, Thornton, Warren, Waterville Valley, Wentworth, and Woodstock.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

# 2. Scope of Work

2.1. The Contractor shall provide In Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:

> Contractor Initials Exhibit A Amendment #3

> > Date (0/1/21)



## **Exhibt A Amendment #3**

- 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
- 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.
- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services/ Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall administer services as follows:
  - 2.2.1. Access to Services
    - 2.2.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.2.2, below.
    - 2.2.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.2.2. Client Request and Application for Services
    - 2.2.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
      - 2.2.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.2.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III in Home Care Services, In/Home

Lakes Region Community Services

Exhibit A Amendment #3

Contractor Initials

Date 6/1/20



#### Exhibt A Amendment #3

Health Aide Level of Care Services, and In Home Nursing Level of Care Services.

- 2.2.3. Client Eligibility Requirements for Services
  - 2.2.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.2.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
  - 2.2.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
  - 2.2.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.
  - 2.2.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
  - 2.2.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.
- 2.2.4. Client Assessments and Service Plans
  - 2.2.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.2.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.2.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

Lakes Region Community Services

Exhibit A Amendment #3

Contractor Initials

Date 6/1/20



#### **Exhibt A Amendment #3**

2.2.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due to mental health, or developmental issues or criminal histories receive services.

#### 2.2.5. Person Centered Provision of Services

- The Contractor shall incorporate into its agency's functions, 2.2.5.1. policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.2.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.2.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.2.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.2.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.2.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.2.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.2.5.1.7. Individual's rights are affirmed and protected.
  - 2.2.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.2.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

### 2.2.6. Client Fees and Donations

- 2.2.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.2.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.2.7 Adult Protection Services.

Lakes Region Community Services

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Contractor Initials

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#### Exhibt A Amendment #3

- 2.2.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.
- 2.2.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.2.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.2.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.2.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.2.6.2.1. May charge fees to individuals, (except as stated in Section 2.2.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.2.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.2.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.2.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.2.7. Adult Protection Services

- 2.2.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.2.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.2.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2:2.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from

Exhibit A Amendment #3

Lakes Region Community Services

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Date 6/1/20

Contractor Initials



## **Exhibt A Amendment #3**

making any attempt to secure additional reimbursement of any type, from said individual for those services.

- 2.2.8. Referring Clients to Other Services
  - 2.2.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 2.2.9. Client Wait Lists
  - 2.2.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
  - 2.2.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
  - 2.2.9.3. The Contractor shall include at a minimum the following information on its wait list:
    - 2.2.9.3.1. The individual's full name and date of birth.
    - 2.2.9.3.2. The name of the service being requested.
    - 2.2.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
    - 2.2.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
    - 2.2.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
    - 2.2.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.2.9.4, below.
    - 2.2.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
  - 2.2.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
    - 2.2.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.

2.2.9.4.2. Declining mental or physical health of the caregive

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## **Exhibt A Amendment #3**

- 2.2.9.4.3. Declining mental or physical health of the individual.
- 2.2.9.4.4. Individual has no respite services while living with a caregiver.
- 2.2.9.4.5. Length of time on the wait list.
- 2.2.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.2.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.2.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.2.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.2.10. E-Studio Electronic Information System
  - 2.2.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
  - 2.2.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
  - 2.2.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.2.11. Criminal Background Check and BEAS State Registry Checks
  - 2.2.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.

2.2.12. Grievance and Appeals Process

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Date 6/1/20

Contractor Initials

Lakes Region Community Services

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### New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services



#### **Exhibt A Amendment #3**

- 2.2.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:
  - 2.2.12.1.1. The client's name.
  - 2.2.12.1.2. The type of service received by the client.
  - 2.2.12.1.3. The date of written complaint or concern of the client.
  - 2.2.12.1.4. The nature/subject of the complaint or concern of the client.
  - 2.2.12.1.5. The staff position in the agency who addresses complaints and concerns.
  - 2.2.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
  - 2.2.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2.2.13. Client Feedback

- 2.2.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.3. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.4. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.5. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.6. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.7. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.7.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.

Lakes Region Community Services

Exhibit A Amendment #3

Date 6/1/20

Contractor Initials.

### New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services



#### **Exhibt A Amendment #3**

- 2.7.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
- 2.7.3. A description of time frames necessary for obtaining staff replacements.
- 2.7.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.7.5. A description of the method for training new staff members performing duties under this Agreement.

#### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.2.6, above.
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:

3.2.1.1. Reducing hours of operation.

Lakes Region Community Services

Exhibit A Amendment #3

Contractor Initials

Date 4/1/20

#### New Hampshire Department of Health and Human Services In-Home Care, In-Home Health Aide and In-Home Nursing Services



#### **Exhibt A Amendment #3**

- 3.2.1.2. Changing a geographic service area.
- 3.2.1.3. Closing or opening a site.
- 3.2.2. The Contractor shall include in the written notification the following:
  - 3.2.2.1. The reasons for the inability to deliver services.
  - 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
  - 3.2.2.3. An explanation of how service recipients and the community shall be notified.
  - 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

#### 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Contractor Initials

Dale (4/1/27)

#### Exhibit B-1 Amendment #3 Rate Sheet

#### Adult In-Home Care - Lakes Region Community Services

| 1(                          | 0/1/2016 through 06 | 3/30/2017 Service L   | Inits            |   |  |
|-----------------------------|---------------------|---|------------------|---|--|
| In Home Services            | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |  |
| Title XX In Home Services   | 1/2 Hour            | 46,473  | \$9.58           | \$ 445,208.95   |  |
| Title III8 in Home Services | 1/2 Hour            | 6.752   | · \$9.58         | \$ 64,681.77  |  |
| Title IIIB Home Health Aide | 1/2 Hour            | 0   | <b>\$</b> 12.50  | S -   |  |
| Title IIIB Nursing          | 1/2 Hour            | 0   | \$24.50          | \$ -  |  |

| 7/1/2017 through 06/30/2018 Service Units |           |   |                  |   |  |  |  |
|---|-----------|---|------------------|---|--|--|--|
| In Home Services                          | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |  |  |  |
| Title XX In Home Services                 | 1/2 Hour  | 60,173  | \$10.06          | \$ 605,340.38   |  |  |  |
| Title IIIB In Home Services               | 1/2 Hour  | 8,853   | \$10.06          | S 89,061.18   |  |  |  |
| Title IIIB Home Health Aide               | 1/2 Hour  | 0   | \$13.13          | s -   |  |  |  |
| Title IIIB Nursing                        | 1/2 Hour  | 0   | \$25.73          | \$ -  |  |  |  |

| 7/1/2018 through 06/30/2019 Service Units |           |   |                  |   |  |  |  |
|---|-----------|---|------------------|---|--|--|--|
| In Home Services                          | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |  |  |  |
| Title XX In Hame Services                 | 1/2 Hour  | 60,173  | \$10.06          | \$ 605,340.38   |  |  |  |
| Title IIIB In Home Services               | 1/2 Hour  | 8,853   | \$10.06          | \$ 89,061.18  |  |  |  |
| Title IRB Home Health Aide                | 1/2 Hour  | 0   | \$13.13          | S -   |  |  |  |
| Title IIIB Nursing                        | 1/2 Hour  | 0   | \$25.73          | \$ .  |  |  |  |

| 7/1/2019 through 06/30/2020 Service Units |           |   |                  |  |  |  |
|---|-----------|---|------------------|--|--|--|
|   |           | Total # of Units of<br>Service<br>anticipated to be | •                | Total Amount of<br>Funding being<br>Requested for each |  |  |
| In Home Services                          | Unit Type | delivered.  | Rate per Service | Service  |  |  |
| Title XX In Home Services                 | 1/2 Hour  | 50,445  | \$12.00          | \$ 605,340.38  |  |  |
| Title IIIB In Home Services               | 1/2 Hour  | 7,422   | \$12.00          | \$ 89,061.18   |  |  |
| Title IIIB Home Health Aide               | 1/2 Hour  | 0   | \$16.00          |  |  |  |
| Title IIIB Nursing                        | 1/2 Hour  | 0   | \$25.73          | \$ .   |  |  |

| (                           | 07/01/2020 through 0 | 6/30/2021 Service l   | Jnits            |   |  |
|-----------------------------|----------------------|---|------------------|---|--|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rato per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |  |
| Title XX In Home Services   | 1/2 Hour             | 50,445  | \$12.00          | \$ 605,340.38   |  |
| Title IIIB In Home Services | 1/2 Hour             | 7,422   | \$12.00          | \$ 89,061.18  |  |
| Title IIIB Home Health Aide | 1/2 Hour             | . 0   | \$16.00          | \$ ·  |  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | 525.73           | s -   |  |

|                             | 07/01/2021 through 0 | 6/30/2022 Service I   | Jnits            |   |  |
|-----------------------------|----------------------|---|------------------|---|--|
| In Hame Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Funding being<br>Requested for each<br>Service |  |
| Title XX In Home Services   | 1/2 Hour             | 50,445  | \$12,00          | \$ 605,340.38   |  |
| Title IIIB In Home Services | 1/2 Hour             | 7,422   | \$12.00          | \$ 89,061.18  |  |
| Title IIIB Home Health Aide | 1/2 Hour             | 0   | _\$18.00         | \$ -  |  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$ -  |  |

Contractor Initials: Date: 4/1/2

# 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 LAKES REGION COMMUNITY SERVICES COUNCIL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 29, 1975. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64109

Certificate Number: 0004886293



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed the Scal of the State of New Hampshire, this 2nd day of April A.D. 2020.

William M. Gardner

Secretory of State



#### **CERTIFICATE OF VOTE**

(Corporation without Seal)

| I, <u>Lynn Hilbrunner</u> , | do hereby | certify that: |
|-----------------------------|-----------|---------------|
|-----------------------------|-----------|---------------|

- 1. I am the duly elected Clerk of the Board of Directors of <u>Lakes Region</u> Community Services Council.
- 2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the Corporation duly held on May 20, 2020:

RESOLVED: That this Corporation enter into a contract with the State of New Hampshire, acting through its Department of Health and Human Services, for the provision of Adult In-Home Care and Homemaker Services.

RESOLVED: That the <u>President & Chief Executive Officer (CEO)</u> is hereby authorized on behalf of this Corporation 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. The foregoing resolutions have not been amended or revoked and remain in full force and effect as of <u>June 1, 2020</u>
- 4. Rebecca L. Bryant is the duly elected President & CEO of the Corporation.

(Signature of Clerk of the Corporation)

State of New Hampshire County of Belknap

| The foregoing instru                     | ment was acknowledged before me this day of |
|--|---|
| May,2                                    | 0 20 by Lynn Hilbronne                      |
| ***                                      | Name of Clerk of the Corporations           |
| 77                                       |   |
| 7  | with Who fly                                |
| AND MAN S                                | Nan Challe or Justice of the Peace          |
| 2-1 ************************************ | Name Print: Judith A. MALVILLE              |
| 24                                       | Title: NoTARY Sublic                        |
| TO COMPANY                               | My Commission Expires: 8-14-2024            |



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/27/2019

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.

|             | EFREGE      | TIATIVE OR FIL                       | COUCER, AIRE       | _            |             | TIFICATE NOCDER.   |                             |                            |                            |   |                |             |
|-------------|-------------|--------------------------------------|--------------------|--------------|-------------|--|-----------------------------|----------------------------|----------------------------|---|----------------|-------------|
| If          | SUBRO       | SATION IS WAIV                       | /ED, subject to    | the f        | erms        | ONAL INSURED, the police and conditions of th | icy, ce                     | rtain policies             |                            |   |                |             |
| _           |             | cate does not co                     | onier rights to    | INB C        | arune       | cate holder in lieu of such  |                             |                            |                            |   |                |             |
|             | DUÇER       |                                      |                    |              |             |  | CONTAC<br>NAME:             |                            |                            |   | •              | •           |
| Mel         | cher & Pre  | scott Insurance                      |                    |              | •           |  | PHONE<br>IA/C. NO<br>E-MAIL | Eatt: (603) 52             | 24-4535                    | FAX<br>(AC, No):                          |                |             |
| 426         | Main Stre   | et                                   |                    |              |             |  | E-MAIL<br>ADDRES            | <sub>59;</sub>  martineau  | @melcher-pre               |   |                |             |
|             |             | •                                    |                    |              |             | 141 DOO 40   |                             |                            |                            | DING COVERAGE                             |                | NAIC #      |
| Lac         |             |                                      |                    |              |             | NH 03245   | MSURE                       |                            | hia Indemnity              |   |                |             |
| INSU        | RED         |                                      |                    |              |             |  | INSURE                      | RB: Grante S               | late Work Cor              | np Manuf                                  |                |             |
|             |             |                                      | Services Council   |              |             |  | INSURE                      | RC:                        |                            |   |                | ,           |
|             |             | P O Box 509                          |                    |              |             | •  | MSURE                       | RO:                        |                            | <del></del>                               |                |             |
|             |             |                                      |                    |              |             |  | INSURE                      | RE:                        |                            |   |                | <u> </u>    |
|             |             | Laconia                              |                    |              |             | NH 03246   | INSURE                      | RF:                        |                            |   |                |             |
|             | VERAGE      |                                      |                    | _            | _           | NUMBER: CL191227039  | -                           |                            |                            | REVISION NUMBER:                          |                |             |
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| Α           | <u> </u>    | · <u>-</u>                           |                    |              |             | PHPK2068669  |                             | 12/01/2019                 | 12/01/2020                 |   | •              | 0,000       |
|             | GENT AG     | GREGATE LIMIT APPI                   | 166 060-           | ĺ.           | '           | 1  |                             |                            |                            |   | , ·            | 0.000       |
|             | POU         |                                      | Loc                |              |             |  |                             |                            |                            |   | <u> </u>       | 0,000       |
|             | III OTH     |                                      |                    |              |             |  |                             |                            |                            |   | \$ 1,00        |             |
| •           |             | BILE LIABILITY                       |                    |              |             |  |                             |                            |                            | COMBINED SINGLE LIMIT                     | s 1.00         |             |
|             | Z MV        | OTUA                                 |                    |              |             |  |                             |                            |                            | (Ea accident)  BODILY INJURY (Per person) | \$             |             |
| A           | Hown        | (ED []                               | SCHEDULED          |              |             | PHPK2088879  |                             | 12/01/2019                 | 12/01/2020                 |   | <u>,</u><br>s, |             |
| ••          | HIRE        | 5 -                                  | AUTOS<br>NON-OWNED |              |             |  |                             |                            | ,,, <sub>,,,,,,,,,</sub>   | PROPERTY DAMAGE                           | 5              |             |
|             | <b>├</b>    | OS ONLY                              | VITOS ONLY         |              |             |  |                             |                            |                            | (Per account)                             | s 5.00         | <u> </u>    |
| 1           | <b>1</b>    | RELLA LIAB                           | <del></del>        |              |             |  |                             |                            |                            |   |                | 0,000       |
| Α           |             | ESS LIAS                             | OCCUR .            |              |             | PHUB702689   |                             | 12/01/2019                 | 12/01/2020                 | EACH OCCURRENCE                           | •              | <u> </u>    |
| ^           | <del></del> | 15.4                                 | CLAIMS-MADE        |              |             | PROBROZOGO   |                             | 12/01/2019                 | 120112020                  | AGGREGATE                                 | \$ 5,00        | 0,000       |
|             | DED         | RETENTION                            | 1 S U              |              | -           |  |                             |                            |                            |   | \$             | _           |
|             | AND EMPL    | OYERS' LIABILITY                     | * Y/H              |              |             |  |                             |                            |                            | X PER STATUTE ER                          | ,              |             |
| 8           | ANY PROP    | PRIETORUPARTNER/E<br>MEMBER EXCLUDED | XECUTIVE N         | N/A          |             | WC0120201001946  |                             | 01/01/2020                 | 01/01/2021                 | E.L. EACH ACCIDENT                        | <del>3</del>   | 0,000       |
|             | (Mandaton   | y in NH}                             |                    |              |             |  |                             |                            |                            | E.L. DISEASE - EA EMPLOYEE                | ,              | 0.000       |
|             | DESCRIPT    | ION OF OPERATION                     | S below            |              |             |  |                             |                            |                            | E.L. DISEASE - POLICY LIMIT               | <b>\$</b> 1,00 | 0.000       |
|             | İ           |                                      |                    |              |             |  |                             |                            |                            |   |                |             |
|             | 1           |                                      |                    |              |             |  |                             | ,                          |                            |   |                |             |
|             | <u> </u>    |                                      | ·                  | L            | <u> </u>    |  |                             |                            |                            |   |                |             |
| DE S        | ERIPTION O  | F OPERATIONS / LO                    | CATIONS / VEHICLE  | 5 (AC        | ORD 1       | 01, Additional Remarks Schedule,   | may be a                    | ttached if more sp         | sace la required)          |   |                |             |
|             |             | •                                    |                    |              |             |  |                             |                            |                            | •   |                | _           |
|             |             |                                      |                    |              |             |  |                             |                            |                            | •   |                |             |
|             |             |                                      |                    |              |             | •  |                             | •                          |                            |   |                |             |
|             |             |                                      |                    |              |             | •  |                             |                            |                            | •   |                |             |
|             |             |                                      |                    |              | -           |  |                             |                            |                            |   |                |             |
|             |             |                                      |                    |              |             |  |                             |                            |                            |   |                |             |
| CE          | RTIFICAT    | E HOLDER                             |                    |              |             |  | CANC                        | ELLATION                   | <del></del>                |   |                | <del></del> |
|             |             |                                      |                    |              |             |  | 1                           |                            | _                          | · · · · · · · · · · · · · · · · · · ·     |                |             |
|             |             |                                      |                    |              |             |  | SHO                         | ULD ANY OF T               | HE ABOVE DE                | SCRIBED POLICIES BE CAN                   | CELLET         | BEFORE      |
|             |             |                                      |                    |              |             |  |                             |                            |                            | NOTICE WILL BE DELIVER                    | ED IN          |             |
|             |             |                                      |                    | ment         | of He       | alth & Human Services  | ACC                         | ORDANCE WIT                | H THE POLICY               | PROVISIONS.                               |                |             |
|             |             | 129 Pleasant S                       | treet              |              |             |  | AllTuc                      | RIZED REPRESEN             | /7ATY/P                    |   | -              |             |
|             |             |                                      |                    |              |             |  | ~O                          | RIFRE 3EF                  | · .                        |   |                |             |
|             |             | Concord                              |                    |              |             | NH 03301   |                             |                            | 1/LL                       | M. Glisteria                              |                |             |
|             |             | <u> </u>                             |                    |              |             |  |                             |                            | و من ال                    | . I COMME                                 |                |             |



Engage, Empower, Inspire.

#### Mission Statement

Dedicated to serving the community by promoting independence, dignity and opportunity.

#### Value Statements

As individuals and as a community agency, we:

- > Value all people;
- > Value a team approach in all we do;
- > Value and respect one another;
- > Value our relationships in the communities in which we live and work;
- > Value our role as facilitators of relationships; and
- > Value and recognize that our relationships evolve, grow, and change over time.

### Financial Statements

# LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

FOR THE YEARS ENDED
JUNE 30, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORT



CHRISTOPI DIA ACCOUNTAGE

# LAKES REGION COMMUNITY SERVICES COUNCIL, INC. FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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To the Board of Directors of Lakes Region Community Services Council, Inc. Laconia, New Hampshire

#### **INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying financial statements of Lakes Region Community Services Council, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2019.

#### Management's Responsibility for the Financial Statements

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

#### **Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting 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 Lakes Region Community Services Council, Inc. as of June 30, 2019 and 2018, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

#### **Report on Summarized Comparative Information**

We have previously audited the Lakes Region Community Services Council, Inc.'s June 30, 2018 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 12, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional revenues on pages 17-19 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Leone Mc Down ell ? Roberts. Professicial association

Wolfeboro, New Hampshire October 9, 2019

### STATEMENTS OF FINANCIAL POSITION JUNE 30, 2019 AND 2018

| Δ | S | S | E٦ | FS. |  |
|---|---|---|----|-----|--|
| _ | • | · | _  |     |  |

| •  |                          | <u>2019</u>           | <u> 2018</u>          |
|--|--------------------------|-----------------------|-----------------------|
| CURRENT ASSETS   | ·                        |                       |                       |
| Cash and cash equivalents                                    |                          | \$ 4,663,758          | \$ 4,830,595          |
| Accounts receivable: Medicaid                                |                          | 612,598               | E00 240               |
| Other, net of allowance for doubtful acc                     | ounts of \$50,000        | 012,390               | 580,310               |
| at June 30, 2019 and 2018                                    | ourns or 400,000         | 286,337               | 168,049               |
| Prepaid expenses   | •                        | 29,132                | 27,068                |
| Total current assets   |                          | 5,591,825             | 5,606,022             |
| PROPERTY AND EQUIPMENT, NET                                  |                          | 3,444,274             | 3,649,931             |
| OTHER ASSETS   | ·                        | •                     |                       |
| Due from affiliates, net                                     |                          | 57, <b>267</b>        | •                     |
| Deposits   | •                        | <u>37,779</u>         | 37,779                |
| Total other assets   |                          | 95,046                | 37,779                |
| Total assets   |                          | <u>\$ 9.131.145</u>   | <u>\$ 9.293.732</u>   |
|  |                          |                       |                       |
| ·  | ABILITIES AND NET ASSETS |                       |                       |
| CURRENT LIABILITIES  |                          | <b>\$</b> 723.422     | e 770.047             |
| Accounts payable  Accrued salaries, wages, and related exper | nege                     | \$ 723,422<br>452,517 | \$ 772,947<br>614,648 |
| Accrued earned time  | 1363                     | 305,524               | 302,089               |
| Refundable advances  |                          | 121,549               | 61,647                |
| Other accrued expenses                                       | <u>.</u>                 | 146,557               | 126,213               |
| Total current liabilities                                    |                          | 1,749,569             | 1,877,544             |
| LONG TERM LIABILITIES  |                          |                       |                       |
| Due to affiliates, net                                       |                          |                       | 50,359                |
| Total liabilities  | •                        | 1,749,569             | 1,927,903             |
| NET ASSETS   |                          | •                     |                       |
| Without donor restrictions                                   | ·                        | 6,079,798             | 6,013,888             |
| With donor restrictions                                      |                          | 1,301,778             | 1,351,941             |
|  | ,                        |                       |                       |
| Total net assets   |                          | <u>7,381,576</u>      | 7,365,829             |
| Total liabilities and net assets                             |                          | <u>\$ 9.131.145</u>   | \$ 9.293.732          |

### STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

|                               | Without Donor<br>Restrictions | With Donor<br>Restrictions | <u> 2019</u>          | <u>2018</u>  |
|-------------------------------|-------------------------------|----------------------------|-----------------------|--------------|
| CHANGES IN NET ASSETS         |                               |                            |                       |              |
| Revenues                      | •                             |                            |                       |              |
| Program fees                  | \$ 1,478,072                  | \$ -                       | \$ 1,478,072          | \$ 1,390,224 |
| Medicaid                      | 21,326,918                    | -                          | 21,326,918            | 20,737,838   |
| Client resources              | 97,250                        | -                          | 97,250                | 81,244       |
| Other third party payers      | 5,281                         | -                          | 5,281                 | 35,478       |
| Public support                | 490,077                       | · - ·                      | 490,077               | 382,754      |
| Private foundations           | 78,500                        | •                          | 78,500                | 65,500       |
| Production/service income     | 169,225                       | -                          | 169;225               | 231,390      |
| Investment                    | 24,491                        | •                          | 24,491                | 8,763        |
| State of New Hampshire - DDS  | 1,322,817                     | •                          | 1,322,817             | 1,373,522    |
| Management fees               | 14,616                        | •                          | 14,616                | 18,412       |
| Other                         | 452,977                       | <del>-</del>               | 452,977               | 421,164      |
| Total revenues                | 25,460,224                    | -                          | 25,460,224            | 24,746,289   |
| Expenses                      |                               |                            |                       |              |
| Program services              |                               |                            |                       |              |
| Service coordination          | 1,085,925                     | •                          | 1,085,925             | 1,130,386    |
| Day programs                  | 3,882,692                     | -                          | 3,882,692             | 3,927,925    |
| Early Intervention            | 696,826                       | •                          | 696,826               | 660,425      |
| Enhanced family care          | 3,204,420                     | •                          | 3,204,420             | 3,302,910    |
| Community options             | 335,310                       | •                          | 335,310               | 183,127      |
| Community residences          | 8,714,212                     | •                          | 8,714,212             | 8,097,051    |
| Transportation '              | • 93,507                      | -                          | 93,507                | 126,967      |
| Family support                | 3,888,473                     | •                          | 3,888,473             | 3,743,831    |
| Other DDS                     | 91,826                        | -                          | 91,826                | 46,283       |
| Other programs                | 1,130,021                     | •                          | 1,130,021             | 1,068,319    |
| Supporting activities         |                               |                            |                       | ,            |
| General management            | 2,130,596                     | 50,163                     | 2,180,759             | 2,300,093    |
| Fundraising                   | 140,506                       | · ·                        | 140,506               | 151,625      |
| Total expenses                | 25,394,314                    | 50,163                     | 25,444,477            | 24,738,942   |
| CHANGE IN NET ASSETS          | 65,910                        | (50,163)                   | 15,74 <b>7</b>        | 7,347        |
| NET ASSETS, BEGINNING OF YEAR | 6,013,888                     | 1,351,941                  | 7,365,829             | 7,358,482    |
| NET ASSETS, END OF YEAR       | \$ 6.079.798                  | <u>\$_1.301,778</u>        | <u>\$_7.381.576</u> . | \$ 7.365.829 |

#### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

| CASH FLOWS FROM OPERATING ACTIVITIES                 | ;            | 2019               |    | 2018      |
|--|--------------|--------------------|----|-----------|
| Change in net assets                                 | \$           | 15,747             | S  | 7047      |
| Adjustments to reconcile change in net assets        | Ð            | 15,747             | Þ  | 7,347     |
| lo net cash from operating activities:               |              |                    |    |           |
| Depreciation   |              | 247,854            |    | 236.345   |
| , (Increase) decrease in assets:                     |              | 247,034            |    | 230,345   |
| Certificates of deposits                             |              | _                  |    | 251,277   |
| Accounts receivable                                  |              | (150,576)          |    | 80.038    |
| Prepaid expenses                                     | •            | (2,064)            |    | 36,922    |
| Increase (decrease) in liabilities:                  |              | (2,004)            |    | 50,822    |
| Accounts payable                                     |              | (49,525)           |    | (67,930)  |
| Accrued salaries, wages, and related expenses        |              | (162,131)          |    | 192,962   |
| Accrued earned time                                  | '            | 3,435              |    | (2,353)   |
| Refundable advances                                  |              | 59,902             |    | (29,108)  |
| Other accrued expenses                               |              | 20,344             |    | (5,279)   |
| NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES  |              | (17,014)           |    | 700,221   |
| CASH FLOWS FROM INVESTING ACTIVITIES                 | •            |                    |    |           |
| Additions to property and equipment                  |              | <u>(42,197)</u>    | _  | (169,365) |
| NET CASH USED IN INVESTING ACTIVITIES                |              | (42,197)           | _  | (169,365) |
| CASH FLOWS FROM FINANCING ACTIVITIES                 |              |                    |    |           |
| Increase in due from affiliates                      |              | (57,267)           |    | -         |
| Decrease in due to affiliates                        |              | <u>(50,359</u> )   | _  | (176,370) |
| NET CASH USED IN FINANCING ACTIVITIES                | <b>لــــ</b> | (107 <u>.626</u> ) | _  | (176,370) |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | (            | (166,837)          |    | 354,486   |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR         | 4.           | .830.595           |    | 4,476,109 |
| CASH AND CASH EQUIVALENTS, END OF YEAR               | <u>s 4</u>   | .663.758           | \$ | 4.830.595 |

## STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

| ,                             | Service<br>Coordination | Day<br><u>Programs</u>              | Early<br>Intervention | Enhanced<br>Family Care | Community<br>Options |
|-------------------------------|-------------------------|-------------------------------------|-----------------------|-------------------------|----------------------|
| PERSONNEL COSTS               |                         |                                     |                       | •                       |                      |
| Salaries and wages            | \$ 657,352              | \$ 2,402,228                        | \$ 393,018            | \$ 215,808              | \$ 217,590           |
| Employee benefits             | 178,179                 | 651,478                             | 108,377               | 58,668                  | 58,579               |
| Payroll taxes                 | 48,253                  | 182,382                             | 28,467                | 15,957                  | 15,239               |
| PROFESSIONAL FEES AND         |                         |                                     |                       |                         |                      |
| CONSULTATIONS                 |                         |                                     |                       | •                       |                      |
| Client treatment & therapies  | 99,994                  | -                                   | •                     | 2,826,745               | •                    |
| Accounting/auditing           | -                       | _                                   | -                     | •                       | -                    |
| Legal                         | 240                     | _                                   | •                     | -                       | -                    |
| Subcontract services          | -                       | 300                                 | 114,870               | <b>-</b>                | 300                  |
| Other professional fees       | 34,523                  | •                                   | -                     | •                       | -                    |
| STAFF DEVELOPMENT AND TRAININ | NG                      |                                     |                       |                         |                      |
| Journals and publications     | -                       | -                                   | •                     | -                       | •                    |
| Conference/conventions        | 265                     | •                                   | •                     | -                       | -                    |
| Other staff development       | •                       | 400                                 | 639                   |                         | -                    |
| OCCUPANCY COSTS               |                         |                                     |                       |                         |                      |
| Rent                          | -                       | 82,813                              | •                     | -                       | -                    |
| Mortgage payments             |                         | •                                   | _                     | -                       |                      |
| Utilities                     | _                       | 9,404                               | -                     | 311                     | · <u>-</u>           |
| Repairs and maintenance       | -                       | 3,067                               |                       | •                       | -                    |
| Other occupancy costs         | 41,250                  | 27,489                              | 31,381                | 14,724                  | 2,809                |
| CONSUMABLE SUPPLIES           | ,                       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                       | ,                       | _,555                |
| Office supplies and equipment |                         |                                     |                       |                         |                      |
| under \$2,500                 | 2,022                   | 5,695                               | 1,607                 | 1,586                   | 11,824               |
| Building/household            | -,                      | 690                                 | •                     | -,,555                  |                      |
| Client                        | 1,048                   | 2,309                               | •                     | 16,391                  | 1,638                |
| Medical supplies              | -                       | 16                                  |                       | 42                      | .,505                |
| ASSISTANCE TO INDIVIDUALS     | 2,119                   |                                     | -                     | •••                     | •                    |
| PRODUCT SALES                 | -                       | 24,788                              | -                     | _                       |                      |
| EQUIPMENT RENTAL              | _                       | 24,700                              |                       |                         | _                    |
| EQUIPMENT MAINTENANCE         | _                       | 178                                 | ·_                    | 927                     | _                    |
| DEPRECIATION                  | _                       | 11,020                              | _                     | 321                     | _                    |
| ADVERTISING                   | _                       | 67                                  |                       | 294                     | _                    |
| PRINTING                      | . 614                   | -                                   | _                     | 254                     | <u>-</u>             |
| TELEPHONE                     | 26                      | 9,273                               | <u>-</u>              | 28                      | -                    |
| POSTAGE                       | 88                      | 9, <b>2</b> 73                      | -<br>51               | 20                      | -                    |
| TRANSPORTATION                | 19,156                  | 363,328                             | 16,445                | 34,817                  | 77 224               |
| INSURANCE                     | 13,130                  | 303,320                             | 10,445                | 34,017                  | 27,331               |
| •                             | •                       | 0 215                               | •                     | -                       | •                    |
| MEMBERSHIP DUES               |                         | 8,315                               | 4 044                 | 420                     | •                    |
| CLIENT PAYMENTS               | 796                     | 92,462                              | 1,011<br>960          | 138                     | •                    |
| OTHER                         |                         | 4,930                               | 900                   | <u>17,984</u>           | <del></del>          |
| TOTAL FUNCTIONAL EXPENSES     | \$ 1,085,925            | \$ 3,882,692                        | \$ 696,826            | \$ 3,204,420            | \$ 335,310           |

### STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

| •                              |           | ommunity<br>esidences | <u>Tran:</u> | sportation |           | Family<br><u>Support</u> |    | Other<br>DDS   |    | General<br>nagement |
|--------------------------------|-----------|-----------------------|--------------|------------|-----------|--------------------------|----|----------------|----|---------------------|
| PERSONNEL COSTS                |           |                       |              |            |           | •                        |    |                |    |                     |
| Salaries and wages             | \$        | 3,380,878             | \$           | 21,300     | \$        | 1,167,472                | \$ | -              | \$ | 892,556             |
| Employee benefits              |           | 917,458               |              | 5,635      |           | 312,642                  |    | •              |    | 253,143             |
| Payroll taxes                  |           | 251,902               |              | 1,549      |           | 85,030                   |    | -              |    | 62,125              |
| PROFESSIONAL FEES AND          |           |                       |              |            |           |                          |    |                |    |                     |
| CONSULTATIONS                  |           |                       |              |            |           |                          |    |                |    |                     |
| Client treatment & therapies   |           | 142,301               |              | -          |           | 1,574,101                |    | -              |    | -                   |
| Accounting/auditing            |           | -                     |              |            |           | -                        |    |                |    | 101,500             |
| Legal                          |           | -                     |              | •          |           |                          |    | •              |    | 3,775               |
| Subcontract services           |           | 3,252,318             |              | -          |           | 405,179                  |    | -              |    | -                   |
| Other professional fees        |           | -                     |              | -          |           | 14,692                   |    | 55,786         |    | 187,950             |
| STAFF DEVELOPMENT AND TRAINING | G         |                       |              | •          |           |                          |    | •              |    |                     |
| Journals and publications      |           | -                     |              | •          |           | 7                        |    | -              |    | 451                 |
| Conference/conventions         |           | , -                   |              | -          |           | 3,261                    |    | -              |    | 13,862              |
| Other staff development        |           | 12                    |              | -          |           | 1,090                    |    |                |    | 39,631              |
| OCCUPANCY COSTS                |           |                       |              |            |           |                          |    |                |    |                     |
| Rent                           |           | 200,607               |              | •          |           | _                        |    |                |    |                     |
| Mortgage payments              |           | 9,023                 |              | •          |           | -                        |    | _              |    | •                   |
| Utilities                      |           | 104,642               |              | -          |           | -                        |    | -              |    | 51,587              |
| Repairs and maintenance        |           | 75,988                |              | -          |           | -                        |    | -              |    | 113,346             |
| Other occupancy costs          |           | 41,819                |              |            |           | 11,344                   |    |                |    | (145,118)           |
| CONSUMABLE SUPPLIES            |           | •                     |              |            |           | ·                        |    |                |    | , ., .,             |
| Office supplies and equipment  |           |                       | •            |            |           |                          |    |                |    |                     |
| under \$2,500                  |           | 23,153                |              | 110        |           | 596                      |    | 1              |    | 78,447              |
| Building/household             |           | 20,084                |              | _          |           | 17                       |    |                |    | 1,595               |
| Client                         |           | 110,112               |              | -          |           | 3,777                    |    |                |    | 6,364               |
| Medical supplies               |           | 1,609                 |              | -          |           | 9,266                    |    | 681            |    | -                   |
| ASSISTANCE TO INDIVIDUALS      | •         | .,                    |              |            |           | 25,289                   |    |                |    | _                   |
| PRODUCT SALES                  |           | 5                     |              | _          |           |                          |    | •              |    | 28                  |
| EQUIPMENT RENTAL               |           | · ·                   |              | -          |           | _                        |    | _              |    | 23,467              |
| EQUIPMENT MAINTENANCE          |           | 8,438                 |              | -          |           | _                        |    | _              |    | 17,190              |
| DEPRECIATION                   |           | 36,050                |              | 13,805     |           | _                        |    |                |    | 186,979             |
| ADVERTISING                    |           | 50,000                |              | 10,000     |           | 2,571                    |    | -              |    | 38,021              |
| PRINTING                       |           | _                     |              |            |           | 2,0, 1                   |    | _              |    | 1,941               |
| TELEPHONE                      |           | 7,314                 |              | _          |           | _                        |    |                |    | 40,941              |
| POSTAGE                        |           | 7,514                 |              | _          |           | 50                       |    | ·              |    | 17,345              |
| TRANSPORTATION                 |           | 128,518               |              | 51,108     |           | 191,083                  |    | 685            |    | 521                 |
| INSURANCE                      |           | 120,510               |              | 31,100     |           | 151,005                  |    | 000            |    | 110,247             |
| MEMBERSHIP DUES                |           | -                     |              | •          |           | 78,772                   |    | •              |    | 55,293              |
|                                |           | 40                    |              | •          |           | 10,112                   |    | •              |    |                     |
| CLIENT PAYMENTS                |           | 40<br>1,9 <u>41</u>   |              | , •        |           | 2,241                    |    | 3 <i>A</i> 674 |    | 7,092<br>20,480     |
| OTHER                          | _         | 1,541                 | _            |            |           | <u> </u>                 | _  | 34,674         | _  | 20,400              |
| TOTAL FUNCTIONAL EXPENSES      | <u>\$</u> | 8,714,212             | \$           | 93,507     | <u>\$</u> | 3,888,473                | \$ | 91,826         | \$ | 2,180,759           |

## STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

|                               | Fundraising  |        | Total<br>DDS<br><u>Funded</u> | Total<br>Non-DDS<br><u>Funded</u> | 2019<br><u>Totals</u> | 2018<br><u>Totals</u> |
|-------------------------------|--------------|--------|-------------------------------|-----------------------------------|-----------------------|-----------------------|
| PERSONNEL COSTS               |              |        |                               |                                   |                       |                       |
| Salaries and wages            | \$ . 95,882  | \$     | 9,444,084                     | \$ 706,072                        | \$ 10,150,156         | \$ 10,439,985         |
| Employee benefits             | 26,594       |        | 2,570,753                     | 191,216                           | 2,761,969             | 2,797,531             |
| Payroll taxes                 | 7,342        |        | 698,246                       | 57,533                            | · 755,779             | 778,258               |
| PROFESSIONAL FEES AND         |              |        |                               |                                   |                       |                       |
| CONSULTATIONS                 |              |        | 4 040 444                     | 00.045                            | 4 000 000             | 4 650 707             |
| Client treatment & therapies  | · -          |        | 4,643,141                     | 22,215                            | 4,665,356             | 4,653,797             |
| Accounting/auditing           | •            |        | 101,500<br>4,015              | •                                 | 101,500               | 107,119               |
| Legal Subcontract services    | •            |        | 3,772,967                     | 20,745                            | 4,015<br>3,793,712    | 6,783<br>2,713,493    |
| Other professional fees       | 740          |        | 293,691                       | 3,785                             | 297,476               | 2,713,493             |
| STAFF DEVELOPMENT AND TRAININ |              |        | 290,031                       | 3,703                             | 231,410               | 210,301               |
| Journals and publications     | •            |        | 451                           |                                   | 451                   | 972                   |
| Conference/conventions        | 4,302        |        | 21,690                        | 269                               | 21,959                | 26,666                |
| Other staff development       | -            |        | 41,772                        | 315                               | 42,087                | 30,837                |
| OCCUPANCY COSTS               | •            |        |                               |                                   | ,                     |                       |
| Rent                          | -            |        | 283,420                       |                                   | 283,420               | 292,568               |
| Mortgage payments             | -            |        | 9,023                         | -                                 | 9,023                 | 8,805                 |
| Utilitles                     | -            |        | 165,944                       | •,                                | 165,944               | 170,635               |
| Repairs and maintenance       | •            |        | 192,401                       | •                                 | 192,401               | 130,656               |
| Other occupancy costs         | 12           |        | 25,710                        | 63,366                            | 89,076                | 81,982                |
| CONSUMABLE SUPPLIES           |              |        |                               |                                   |                       |                       |
| Office supplies and equipment |              |        |                               |                                   |                       |                       |
| under \$2,500                 | •            |        | 125,040                       | 5,554                             | 130,594               | 76,797                |
| Building/household            | •            |        | 22,386                        | 65                                | 22,451                | 26,977                |
| Client                        | 185          |        | 141,824                       | 7,707                             | 149,531               | 173,465               |
| Medical supplies              | •            |        | 11,614                        |                                   | 11,614                | 11,387                |
| ASSISTANCE TO INDIVIDUALS     |              |        | 27,408                        | 4,390                             | 31,798                | 37,796                |
| PRODUCT SALES                 | -            |        | 24,821                        | -                                 | 24,821                | 25,729                |
| EQUIPMENT RENTAL              | 318          |        | 23,785                        | •.                                | 23,785                | 25,279                |
| EQUIPMENT MAINTENANCE         | -            |        | 26,733                        | •                                 | 26,733                | 55,057                |
| DEPRECIATION                  | -            |        | 247,854                       |                                   | 247,854               | 236,345               |
| ADVERTISING                   | 500<br>1,841 |        | 41,453                        | •                                 | 41,453                | 33,954                |
| PRINTING                      | 1,041        |        | 4,396<br>57,582               | •                                 | 4,396<br>. 57,582     | 12,683<br>107,263     |
| TELEPHONE<br>POSTAGE          | 295          |        | 17,889                        | 39                                | 17,928                | 18,359                |
| TRANSPORTATION                | 293          |        | 832,992                       | 37,389                            | 870,381               | 952,391               |
| INSURANCE                     | -<br>-       |        | 110,247                       | -                                 | 110,247               | 86,532                |
| MEMBERSHIP DUES               | 1,613        |        | 143,993                       | 2,139                             | 146,132               | 141,817               |
| CLIENT PAYMENTS               | ,,515        |        | 100,743                       | 1,095                             | 101,838               | 136,273               |
| OTHER                         | 882          |        | 84,888                        | 6.127                             | 91,015                | 64,164                |
| TOTAL FUNCTIONAL EXPENSES     |              | -<br>s | 24,314,456                    | \$ 1,130,021                      | \$ 25,444,477         | \$_24,738,942         |
|                               |              | _      |                               |                                   |                       |                       |

See Notes to Financial Statements

#### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

#### 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization

Lakes Region Community Services Council, Inc. (the Council) is a New Hampshire nonprofit corporation organized exclusively for charitable purposes to ensure there is a coordinated and efficient program of human services dealing effectively with the problems and needs of the developmentally impaired of Belknap County, lower Grafton County and the surrounding communities.

#### **Basis of Accounting**

The financial statements of Lakes Region Community Services Council, Inc. have been prepared on the accrual basis of accounting.

#### Basis of Presentation

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

<u>Net assets without donor restrictions</u> – Net assets that are not subject to donorimposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. These net assets may be used at the discretion of the Council's management and board of directors.

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

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

As of June 30, 2019 and 2018, the Council had net assets with donor restrictions and net assets without donor restrictions.

#### Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Council considers all demand deposits, money market funds, and short-term investments with original maturities of three months or less to be cash equivalents.

#### 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 activities and a credit to a valuation allowance based on historical account write-off patterns by the payor, adjusted as necessary to reflect current conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

The Council has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral, except as disclosed in Note 4.

It is the policy of the Council to provide services to all eligible residents of central New Hampshire without regard to ability to pay. As a result of this policy, all charity care write-offs are recorded as reductions in revenue in the period in which services are provided. The accounts receivable allowance includes the estimated amount of charity care and contractual allowances included in the accounts receivable balances. The computation of the contractual allowance is based on historical ratios of fees charged to amounts collected.

#### Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as net assets with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Council reports the support as net assets without donor restrictions.

#### **Property and Depreciation**

Property and equipment are recorded at cost or, if contributed, at estimated fair value at the date of contribution. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements 5 - 40 Years Furniture, fixtures and equipment 3 - 10 Years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

#### Fair Value of Financial Instruments

The Council's financial instruments consist of cash, short-term receivables and payables and customer deposits. The carrying value for all such instruments, considering the terms, approximates fair value at June 30, 2019 and 2018.

#### Refundable Advances

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

#### Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

#### **Accrued Earned Time**

The Council has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee.

#### **Income Taxes**

The Council is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Council to be other than a private foundation. However, income from certain activities not directly related to the tax-exempt purpose is subject to taxation as unrelated business income. Under Internal Revenue Code Section 512, certain parking related expenses determined to be qualified transportation fringes are treated as an increase in the amount of unrelated business taxable income. As a result of these taxable fringes, a tax liability of \$2,971 has been recognized in the financial statements as of June 30, 2019. No tax liability was accrued for the year ended June 30, 2018.

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

#### **Advertising**

The Council expenses advertising costs as incurred.

#### Functional Allocation of Expenses

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

The expenses that are allocated include the following:

| Expense               | Method of allocation    |
|-----------------------|-------------------------|
| Salaries and benefits | Time and effort         |
| Occupancy             | Square footage/revenues |
| Depreciation          | Direct assignment       |
| All other expenses    | Direct assignment       |

#### **Accounting Estimates**

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

#### **New Accounting Pronouncement**

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Council has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

#### 2. AVALIBILITY AND LIQUIDITY

The following represents the Council's financial assets as of June 30, 2019 and 2018:

| _       |       |         |     |           |
|---------|-------|---------|-----|-----------|
| Finar   | าตลโ  | asseis  | a۱۱ | year-end: |
| ı ıııqı | 10101 | ujjulij | u.  | YOU! CITO |

|   | <u>2019</u>          | <u>2018</u>         |
|---|----------------------|---------------------|
| Cash and cash equivalents Accounts receivable:                                      | \$ 4,663,758         | \$ 4,830,595        |
| Medicaid  | 612,598              | 580,310             |
| Other, net  | 286,337              | 168,049             |
| Deposits  | <u>37,779</u>        | 37,779              |
| Total financial assets  | <u>\$ 5.600.472</u>  | <b>\$</b> 5.616.733 |
| Less amounts not available to be used within one year:                              |                      |                     |
| Deposits  | <u>\$ 37,779</u>     | <u>\$ 37,779</u>    |
| Financial assets available to meet general expenditures over the next twelve months | \$ 5.562.69 <u>3</u> | <u>\$ 5,616,733</u> |

The Council's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$6.24 million). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

#### 3. PROPERTY AND EQUIPMENT

As of June 30, 2019 and 2018, property and equipment consisted of the following:

|  | <u> 2019</u>   |   | <u>2018</u>  |
|--|--|---|--|
| Buildings and improvements Leasehold improvements Furniture, fixtures and equipment Vehicles Land Construction in progress | \$ 3,936,6<br>393,2<br>781,1:<br>173,3:<br>152,26<br>4,8 | 15<br>38<br>52<br>00                            | 3,936,642<br>393,215<br>741,192<br>173,352<br>152,200<br>2,643 |
| Total Less accumulated depreciation  | 5,441,4<br>1,997,10                                      |   | 5,399,244<br>1,749,313   |
| Property and equipment, net  | <u>\$ 3.444.2</u> °                                      | <u>74    \$                                </u> | 3.649.93 <u>1</u>  |

Depreciation expense for the years ended June 30, 2019 and 2018 amounted to \$247,854 and \$236,345, respectively.

#### 4. **DEMAND NOTE PAYABLE**

The Council maintains a revolving line of credit with a bank. The revolving line of credit provides for maximum borrowings up to \$3,000,000 and is renewable annually. Effective January 16, 2019 the Council renewed the revolving line of credit through December 31, 2019, and is collateralized by all of the business assets of the Council and guaranteed by related nonprofit organizations (see Note 9). At June 30, 2019 and 2018, the interest was stated at the bank's prime rate of 5.50% and 5.00%, respectively. There was no amount outstanding on this line of credit at June 30, 2019 and 2018.

#### 5. NET ASSETS

Net assets with donor restrictions were made up of a building donated to the Council with restricted use for 30 years. The amount released from restriction each year is the current year deprecation on the building. The amount of net assets with donor restrictions were \$1,301,778 and \$1,351,941 for the years ended June 30, 2019 and 2018, respectively.

#### 6. RETIREMENT PLAN

The Council maintains a retirement plan for all eligible employees. During the years ended June 30, 2019 and 2018, the Council made matching contributions of 100% of a participant's salary reduction that was not in excess of 1.5% of the participant's compensation. All employees who work one thousand hours per year are eligible to participate after one year of employment. The Council's contribution to the retirement plan for the years ended June 30, 2019 and 2018 was \$60,666 and \$59,488, respectively.

#### 7. CONCENTRATION OF RISK

For the years ended June 30, 2019 and 2018, approximately 84% of the total revenue was derived from Medicaid. The future existence of the Council is dependent upon continued support from Medicaid.

In order for the Council to receive Medicaid funding, they must be formally approved by the State of New Hampshire, Division of Health and Human Services (DHHS) as the provider of services for developmentally disabled individuals for that region. In June 2016, the Council was re-designated for the period September 2015 through September 2020.

Medicaid receivables comprise approximately 68% and 78% of the total accounts receivable balances at June 30, 2019 and 2018, respectively.

#### 8. LEASE COMMITMENTS

The Council has entered into various operating lease agreements to rent certain facilities and office equipment for their community residences and other programs. The terms of these leases range from one to ten years. The Council also leases various apartments on behalf of clients on a month-to-month basis. Rent expense under these agreements aggregated \$307,205 and \$317,847 for the years ended June 30, 2019 and 2018, respectively.

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

| Year Ending <u>June 30</u> | <u>Amount</u> |
|----------------------------|---------------|
| 2020                       | \$ 154,308    |
| 2021                       | 109,608       |
| 2022                       | 65,562        |
| 2023                       | 53,700        |
| 2024                       | 4,475         |
| Total                      | \$ 387.653    |

Refer to Note 9 for information regarding a lease agreement with a related party.

#### 9. RELATED PARTY TRANSACTIONS

Lakes Region Community Services Council, Inc. is related to the following nonprofit corporations as a result of common board membership:

| Related Party                              | <u>Function</u>  |
|--|--|
| Genera Corporation                         | Manages and leases property  |
| Greater Laconia Transit Agency             | Provides transportation services   |
| Lakes Region Community Services Foundation | Solicit, receive, and administer fundraising efforts for the benefit of the Council and others |

Lakes Region Community Services Council, Inc. has contracts and transactions with the above related parties during its normal course of operations. The significant related party transactions are as follows:

| Received From:                                |            | <u>2019</u>    |           | <u>2018</u> | <u>Purpose</u>                                |
|---|------------|----------------|-----------|-------------|---|
| Genera Corporation                            | <b>\$</b>  | 14,400         | \$        | 14,400      | Management, Accounting and Financial Services |
| Genera Corporation                            | \$         | 14,988         | \$        | 14,988      | Insurance Reimbursement                       |
| Paid To:                                      |            | <u>2019</u>    |           | <u>2018</u> |   |
| Genera Corporation                            | \$         | 109,800        | \$        | 109,800     | Rental of Homes                               |
|   |            | •              |           |             | ·   |
| Due (To)/From:                                |            | <u>2019</u>    |           | <u>2018</u> |   |
| Genera Corporation                            | \$         | 4,272          | \$        | (29,573)    |   |
| Greater Laconia Transit<br>Agency             |            | 61,214         |           | (20,786)    |   |
| Lakes Region Community<br>Services Foundation |            | (8,219)        |           | <u>-</u>    |   |
|   | <u>\$_</u> | <u> 57,267</u> | <u>\$</u> | (50.359)    | •   |

There are no specified terms of payment and no interest stated on the related party due (to) from accounts.

#### **Demand Note Payable**

The Council's demand note payable is guaranteed by Genera Corporation (see Note 4).

#### Rent

The Council has a perpetual lease agreement with Genera Corporation which calls for annual rent payments. The future minimum lease payments under the lease are \$109,800, annually.

#### Insurance Reimbursement

Lakes Region Community Services Council, Inc. carries a joint liability policy with the related parties above. Lakes Region Community Services Council, Inc. pays for the coverage in full and then is reimbursed by the affiliates based on contracts between the agencies.

#### Prepaid Expenses Related to Affiliated Organization

The Council has recorded prepaid expenses related to advances paid to Greater Laconia Transit Agency for the purchase of vehicles to be used solely for the transportation services for the Council's consumers. There were no advances for the years ended June 30, 2019 and 2018.

The Council is expensing these advances over the useful lives of the vehicles (3 - 7 years). Accordingly, Greater Laconia Transit Agency has recorded the advances as deferred revenue and is recognizing income consistently over the useful lives of the vehicles. The total amount of the advances expensed by the Council and included as revenue by Greater Laconia Transit Agency was \$6,312 and \$25,420 for the years ended June 30, 2019 and 2018, respectively.

#### 10. CONTINGENCIES - GRANT COMPLIANCE

The Council receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Council is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Council may be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of June 30, 2019.

#### 11. CLIENT FUNDS

The Council administers funds for certain consumers. No asset or liability has been recorded for this amount. As of June 30, 2019 and 2018, client funds held by the Council aggregated \$260,453 and \$267,286, respectively.

#### 12. CONCENTRATION OF CREDIT RISK

The Council maintains cash balances that, at times may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at June 30, 2019 and 2018. In addition to FDIC coverage, certain deposits of the Council are insured or collateralized through other means. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2019 and 2018, cash balances in excess of FDIC coverage aggregated \$852,568 and \$839,173, respectively.

#### 13. FINANCIAL INSTRUMENTS WITH OFF STATEMENT OF FINANCIAL POSITION RISK

The Council maintains a repurchase account agreement with a bank. A portion of the Council's overnight deposit bank balances are divided into amounts under the FDIC limit of \$250,000 and swept into various insured bank accounts. This agreement provides flexibility to the Council by allowing them to maintain large cash balances in excess of the standard FDIC limit individually, but when spread across multiple banks, providing insurance for the full amount of the repurchase account.

#### 14. RECLASSIFICATION

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

#### 15. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 9, 2019, the date the June 30, 2019 financial statements were available for issuance.

## SCHEDULE OF FUNCTIONAL REVENUES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

|                              |           | Service<br>Coordination |           | Day<br><u>Programs</u> |             | Early<br><u>Intervention</u> |    | Enhanced<br>Family Care |           | Community<br>Options |  |
|------------------------------|-----------|-------------------------|-----------|------------------------|-------------|------------------------------|----|-------------------------|-----------|----------------------|--|
| Program fees                 | \$        | 4,028                   | \$        | 27,756                 | \$          | 13,005                       | \$ | 814,538                 | \$        | -                    |  |
| Medicaid                     |           | 907,938                 |           | 3,671,177              |             | 615,210                      |    | 3,496,026               |           | 289,494              |  |
| Client resources             |           | -                       |           | 5,175                  |             | •                            |    | 43,224                  |           | 5,620                |  |
| Other third party payers     |           | 4,725                   |           | 556                    |             | -                            |    | -                       |           | •                    |  |
| Public support               |           | •                       |           | _                      |             | 363                          |    | -                       |           | 110,753              |  |
| Private foundations          |           | •                       |           | -                      |             | -                            |    | -                       | -         | •                    |  |
| Production/service income    |           | -                       |           | 147,067                |             | 10,726                       |    | <del>;</del>            |           | •                    |  |
| Investment                   |           | -                       |           | -                      |             | •                            |    | -                       |           | -                    |  |
| State of New Hampshire - DDS | •         |                         |           | •                      |             | 107,445                      | •  | •                       |           | -                    |  |
| Management fees              |           | ●,                      |           | -                      |             | -                            |    | -                       |           | -                    |  |
| Other                        | _         | · •                     |           | -                      | _           | 207                          | _  |                         | _         |                      |  |
| TOTAL FUNCTIONAL REVENUES    | <u>\$</u> | 916,691                 | <u>\$</u> | 3,851,731              | · <u>\$</u> | 746,956                      | \$ | 4,353,788               | <u>s_</u> | 405,867              |  |

# SCHEDULE OF FUNCTIONAL REVENUES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

|                              |           | ommunity<br>esidences | Trans | portation      |    | Family<br>Support |             | Other<br>DDS |           | General<br>nagement |
|------------------------------|-----------|-----------------------|-------|----------------|----|-------------------|-------------|--------------|-----------|---------------------|
| Program fees                 | \$        | 396,052               | \$    | -              | \$ | 810               | \$          | 106,434      | \$        | 74,914              |
| Medicaid                     |           | 7,751,820             |       | -              |    | 4,446,464         |             | •            |           | •                   |
| Client resources             |           | 30,415                |       | <del>-</del> . |    | 12,816            |             | •            |           | -                   |
| Other third party payers     |           | -                     |       | -              |    | -                 |             | •            |           | -                   |
| Public support               |           | -                     |       | -              |    | •                 |             | -            | •         | -                   |
| Private foundations          |           | -                     |       | -              |    | -                 |             | -            |           | -                   |
| Production/service income    |           | -                     |       | -              |    | -                 |             | -            |           | •                   |
| Investment                   |           | -                     |       | •              |    | -                 |             | -            |           | 24,491              |
| State of New Hampshire - DDS |           | 194,300               |       | -              |    | 108,268           |             | -            | •         | 912,804             |
| Management fees              |           |                       |       | •              |    | -                 |             | •            |           | 14,400              |
| Other                        | _         |                       |       | <del>. •</del> | _  | 30                | _           | <del></del>  |           | 57,835              |
| TOTAL FUNCTIONAL REVENUES    | <u>\$</u> | 8,372,587             | \$    |                | \$ | 4,568,388         | <u>\$ /</u> | 106,434      | <u>\$</u> | 1,084,444           |

# SCHEDULE OF FUNCTIONAL REVENUES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

|                              | Fune     | <u>draising</u> |     | Total<br>DDS<br>Funded | -        | Total<br>Ion-DDS<br>Funded |            | 2019<br><u>Totals</u> |          | 2018<br><u>Totals</u> |
|------------------------------|----------|-----------------|-----|------------------------|----------|----------------------------|------------|-----------------------|----------|-----------------------|
| Program fees                 | \$       | •               | \$  | 1,437,537              | \$       | 40,535                     | •\$        | 1,478,072             | \$       | 1,390,224             |
| Medicaid                     |          | -               |     | 21,178,129             |          | 148,789                    |            | 21,326,918            | •        | 20,737,838            |
| Client resources             |          |                 |     | 97,250                 |          | -                          |            | 97,250                |          | 81,244                |
| Other third party payers     |          | -               |     | 5,281                  |          | -                          |            | 5,281                 |          | 35,478                |
| Public support               |          | 16,492          | •   | 127,608                |          | 362,469                    |            | 490,077               |          | 382,754               |
| Private foundations          |          | •               |     | •                      |          | 78,500                     |            | 78,500                |          | 65,500                |
| Production/service income    |          | -               |     | 157,793                |          | 11,432                     |            | 169,225               |          | 231,390               |
| Investment                   |          |                 |     | 24,491                 |          | -                          |            | 24,491                |          | 8,763                 |
| State of New Hampshire - DDS |          | •               |     | 1,322,817              |          | -                          |            | 1,322,817             |          | 1,373,522             |
| Management fees              |          |                 |     | 14,400                 | •        | 216                        |            | 14,616                |          | 18,412                |
| Other                        |          | (14,837)        | _   | 43,235                 | _        | 409,742                    | · <b>-</b> | 452,977               | _        | 421,164               |
| TOTAL FUNCTIONAL REVENUES    | <u>s</u> | 1.655           | \$_ | 24.408.541             | <u>s</u> | 1.051.683                  | <u>s</u>   | 25.460.224            | <u>s</u> | 24.746.289            |

#### Lakes Region Community Services

#### Board of Directors 2019 – 2020 Board List

Gary Lemay, President

Margaret Selig, Vice President

Lynn Hilbrunner, Secretary

Carrie Chase, Treasurer

R. Stuart Wallace, Past President

Rosa Michaud, Member-at-Large

#### **DIRECTORS**

**Randy Perkins** 

Richard Crocker

Garrett Lavallee

Catherine Walker

Thomas Costigan Jr.

Jeanin Onos

Kurt Christensen

Kirk Beattle

Matthew Canfield, Director Emeritus



### Rebecca L. Bryant

#### **EDUCATION**

New England College

May 2018 Master of Business Administration & Non Profit Leadership Graduate Certificate

Keene State College

May 1995 Bachelor of Science, Business Management, Accounting Concentration

Management Award
 NH Small Business Institute Project of the Year
 Business Manager, Equinox, Keene State Student Newspaper

#### EXPERIENCE

Lakes Region Community Services • Laconia, New Hampshire

\*President & CEO\*\* October 2016 – Current

Chief Executive Officer of Community Based Not-For-Profit Corporation. Responsible for overall administration of a \$30 million with 400 employees, 100 private contractors, and serving thousands of individuals and families in the greater Lakes Region. Responsible for the development and oversight of a community based social services system including services to infants, children, families and elders through the lifespan. Provide total agency leadership, fiscal management, risk management, program stewardship. Report to and work closely with the Board of Directors.

#### Director of Finance April 2007 - October 2016

Chief Financial Officer. Oversaw financial and personnel administration for private non-profit human services agency with an annual budget of \$30 million and 400 employees. Prepared and monitored annual budgets. Negotiated funding requests with the New Hampshire Department of Health and Human Services (NHDI-HS). Responsible for all funding compliance for NHDHHS and Center for Medicare and Medicaid Services (CMS.) Prepared and managed contracts with funding sources and vendors. Oversaw Agency Risk Management program. Administered the agency's compensation and benefits plans. Ensured compliance with applicable state and federal labor regulations. Oversaw the installation and support of agency Information Technology. Major accomplishments include work on the \$2.5mil Capital Campaign, compete IT Infrastructure overhaul, significant human capital and programmatic bridge building between Finance and Operations. Reported to and work closely with the Board of Directors and Executive Director.

#### Wilcom & Laconia, New Hampshire Controller August 2000-April 2007

Controller for Telecommunications Manufacturer celebrating 40 years in business in 2007. Direct report to the Vice President/Chief Financial Officer and President, Chief Operating Officer in New York. Responsible for all functions and employees in: Accounting, Sales, MIS, Customer Service, Human Resources and Facilities. As Acting General Manager responsible for NH Operations in the absence of the President and Vice President. During tenure with this company successes included; writing and negotiating GSA proposal to obtain GSA Schedule Award, creating and maintaining multiple government registrations including CCR, JCP, ORCA and AES Direct, maintaining 100% in-house collections for receivables, and supervision of office renovation project. As part of accounting function maintained two day month end close with a manual closing system. In fulfilling MIS supervisory role, led MIS through major web site overhaul with outside vendor, MRP system upgrade, and phone system upgrade. Led Sales Department through transition from reliance on outside sales and manufacturer's reps to 100% inside sales through restructuring, hiring and daily oversight of Sales Department.

Freudenberg-NOK General Partnership • Bristol, New Hampshire

Hyperion Administrator July 2000-August 2000

Assistant Hyperion Administrator January 1999-July 2000

Assistant Treasury Manager October 1997-January 1999

As *Hyperion Administrator*, responsible for compiling monthly data feeds from 16 locations throughout the United States, Mexico and Brazil and producing consolidated financial statements. Assisted the Hyperion Administrator, maintained all aspects of financial database, wrote logic for the financial statements, administered system security, troubleshot for end users of database, and wrote reports for financial analysts. Prepared a multitude of comprehensive financial reports for the parent

company in Germany. Communicated daily with the controllers and financial analysts in the United States and Europe to ensure timely collection and distribution of financial data. As Assistant Treasury Manager managed day-to-day activities of the Treasury Department including cash management, debt management, risk management (insurance and foreign currency hedging.) worker's compensation, corporate centralized accounts payable, intra-company accounts payable and receivable, as well as reconciliations of all general ledger accounts relating to treasury. Fulfilled all duties of both the Treasury Manager and Assistant Treasury Manager for nine months in the absence of the Treasury Manager.

#### SKILLS, CERTIFICATIONS

- \* Justice of the Peace, State of New Hampshire
  - Notary Public, State of New Hampshire
  - Leadership Lakes Region Class of 2008
- Proficiency in all Microsoft Office Applications
- \* Significant experience and proficiency with accounting systems including, Dynamics, Solomon, QAD, Hyperion
  - \* Paylocity, ADP and Harper's Payroll Systems
    - · Business Process Kaizen
      - · LEAN

#### **BOARD SERVICE**

- \* Vice President, Executive Committee, Community Services Network Inc, (CSNI) 2017 Current
  - Board Member, Sigma One Manufacturer's Workers' Compensation Trust 2010 Current
- \* Secretary, Executive Committee, Community Health Services Network (CHSN) 2016 Current
  - Board Member, Greater Laconia Transit Agency (GLTA) 2016 Current
    - · Board Member, Genera Corporation, 2016 Current
      - \* Board Member, Franklin Savings Bank Current

#### **COMMUNITY SERVICE**

- Middle Level Steering Committee, Moultonborough School District 2017 Current
- Superintendent Search Committee, Moultonborough School District, 2016 2017
  - Children's Ministry Volunteer, Grace Capital Church 2015 2017
  - Committee Chair, Moultonborough Cub Scout Pack 369 2013 2015
    - Den leader, Cub Scout Pack 369 2005 2015
    - Advancements Chair, Cub Scout Pack 369 2005 2009
- Sunday School Teacher Middle Class & Teens, Moultonborough United Methodist Church 2007 2015
  - Nursery Coordinator, Moultonborough United Methodist Church 2005 2007
    - Youth Basketball Coach 2013 2014
  - Vacation Bible School, Moultonborough United Methodist Church 2005 2014 Chair, Recreation Advisory Board, Town of Moultonborough 2008 – 2010

Solomon Dynamics SL Accounting, Paylocity, Harpers, QuickBooks, Access and Excel including VBA, Skills PowerPoint, Word, SAP Lakes Region Community Services Laconia, NH Vice President & Chief Financial Officer-Oversee financial administration and risk management of a private 2017-Present . non-profit human services agency with a budget of \$27M and 500 employees. Controller-Responsible for the day-to-day supervision of staff performing the accounting and payroll functions 2012-2016 for a private non-profit human services agency with a budget of \$26M. - Ensure 500 employees are paid accurately -Manage State and Federal contract funding ensuring compliance. -Review internal control procedures writing new and updating controls. -Liaison with external auditors for annual audit, A-133 audit, and 403B audit. -Prepare monthly financial statements for all businesses with over 300 cost centers. -403B Committee member. Senior Staff Accountant-Maintain the integrity, security, and reliability of the financial systems through accurate 2007-2011 and efficient management of the financial records. -Prepare, review, and distribute monthly operating statements. -Maintain chart of accounts. -Perform monthly balance sheet reconciliations. Organize data collection and prepare audit schedules for external audit. -Assist in preparation of the annual budget. Arrow Enterprise Storage Solutions/AECS Englewood, CO Finance Manager-Manage controls and accuracy of financial data for \$300M division. 2001-2006 -Budget and forecast P&L and ROWC. -Participate in quarterly business reviews, sales and budget reviews to Senior Management. -Compile monthly reports for 4 divisions (revenue of \$1 billion) to Scaior Management on financial statistics, product line and customer sales, headcount, productivity, and trend analysis. -Analyze and manage data through Access database and Visual Basic. -Provide division analysis for the BOD updates and quarterly analyst earnings calls for Arrow Electronics. Marlborough, MA MOCA, Inc. An Arrow Company Senior Manager, Financial Planning and Analysis-Manage the planning and analysis for MOCA a division of 2000-2001 Merisel sold to Arrow Electronics. -Develop corporate annual budget and monthly forecasts, design department profit and loss analysis, examine monthly expenses, and prepare A/R reserve reports. Audit incentive bonus statistics. -Administer an accounts receivable database including G/L reconciliation, automation of the distribution and the data archive function, and design new reports using Visual Basic programming. -Supervise financial analyst in CA office. Marlborough, MA 1996-2000 Meriscl, Incorporated NAM Reporting and Financial Analysis Manager-Manage subsidiary reporting and analysis.

- -Design and analyze NAM AR Reports for CFO and VP of Financial Services.
- -Forecast and analyze actual performance of Balance Sheet Reserves for US and Canadian subsidiary. Present and discuss reserve analysis with the CFO at monthly reserve meeting.
- Manage bad debt process starting at system write-off including collection agency management, PFC process, and database reporting to assist the tracking of collections, bankruptcies, and bad debt trends.
- -Prepare and analyze \$12 million US and C\$2 million Canadian budgets for 14 cost centers including monthly DSO and bad debt provision forecast.
- -Analyze customer credit worthiness and make credit line recommendations for accounts over \$1 million.
- -Coordinate facility move to a new location.
- -Developed process to reduce Dun & Bradstreet expenses by \$130,000 annually resulting in a 70% cost reduction.
- -Supervise reporting analyst and admin staff.

#### 1987 to 1996

State Street Bank & Trust Company

Quincy, MA

Client Service Manager-Administer the accounting for several large corporate Domestic and International pension and 401k clients with \$4 to \$6 billion in assets...

- -Manage a staff of 10.
- -Responsible for establishing and maintaining client relationships.
- -Reengineer staff workflow which doubled throughput and decreased reporting time by 30%.

Auditor-Coordinate the timely completion and accuracy of over 90 monthly financial statements, maintain audit copies with all supporting documentation, implement new procedures, and train employees.

-Audit a daily pricing fund, and maintain control logs for corporate actions and income collection.

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|----|-----|-----|---|

Master of Studies in Law

Wake Forest University Law School

Winston Salem, NC

December 2019

**Business Law and Compliance** 

Master of Business Administration

Bentley University, Waltham, MA

Concentration: Finance

May 1993

Graduate School of Business

**BA** in Economics and Political Science

University of Massachusetts, Boston, MA

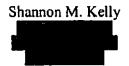
July 1987

School of Arts and Sciences

Volunteer

Got Lunch! Laconia

2018 and 2019



**EDUCATION:** 

Wheelock College, Boston, MA Bachelors of Social Work, 1985

**EXPERIENCE:** 

#### Lakes Region Community Services, Laconia, NH

EXECUTIVE VICE PRESIDENT (2/17 to present)

Responsibilities: Provide direct supervisory leadership and oversight to all service delivery programs and directors; support the directors and staff in a manner that empowers them to lead their departments effectively; ensure that LRCS develops a deeper bench for succession planning by identifying and mentoring future leaders within the organization; evaluate and monitor all functions of the service delivery departments of the organization to assure quality and operations are in compliance with applicable laws and regulations; solve problems with LRCS service delivery department and develop strategies to circumvent systemic issues; and lead agency initiatives regarding service delivery.

#### DIRECTOR OF INDIVIDUAL AND FAMILY SERVICES (6/15 to 2/17)

Responsibilities: Provide leadership to & oversight of the day to day operations for the departments of Resource Coordination, Self-Directed Services and Home Assist Services; ensure that service delivery promotes independence, dignity & opportunity while maintaining the health & safety for all individuals; develop and monitor individual & department budgets; oversee Intake & Eligibility; provide training for individuals, families & staff; participate in the statewide committees for each of the respective services; serve as the liaison for the Family Support Council; serve as liaison for NH CarePath initiatives at the state & local levels.

#### DIRECTOR OF COMMUNITY SUPPORT SERVICES (7/12 to 6/15)

Responsibilities: develop a new department of the organization to oversee the service models for Self Directed Services (SDS) and In-Home Supports; recruit SDS Representatives to provide on-going support to individuals and families with directing and managing their services to achieve satisfaction while maintaining compliance with state regulations and adherence to the state's guidelines in utilizing Medicaid funds. Continue to expand the Home Assist Services for elders and individuals with chronic illnesses. Successfully bid for and be awarded two state contracts via a grant application process for In-Home Care in southern Grafton County (July, 2013) and Belknap County (July, 2014) growing the services by 300%. Serve as INTERIM DIRECTOR OF SHARED FAMILY LIVING (2/13-12/14)

#### DIRECTOR OF HOME ASSIST (3/10 to 7/12)

Responsibilities: support the marketing of the service via public presentations, articles and advertisement; Oversee and manage the request for and provision of services; support and/or assist with recruitment of PCSP, support the development of the program's policies and procedures, ensure the program's licensing and certification.

#### DIRECTOR OF PUBLIC RELATIONS AND DEVELOPMENT (7/08 to 7/12)

Responsibilities: development of all written, website, and on-air materials for LRCS including press releases, annual reports, newsletters, website, brochures, public service announcements, radio and television scripts and articles for newspapers; act as spokesperson; coordination and implementation for fundraising and development activities; assist in coordinating special events; development and implement strategic public relations and marketing plan to include goals, strategies and budgets; manage website; and grant writing.

#### New England Salem Children's Trust, Rumney, NII

DIRECTOR OF NEW ENGLAND SALEM (4/07 to 7/08)

Responsibilities: overseeing residential services and clinical services including management and oversight of all operational practices, policy development, regulatory compliance for state certification & licensing, staff training & development, budget development & implementation, fund raising development and all other related functions. Lead program development and implementation of two new services: Independent Living and ISO – Foster Care. Regular attendance at State level meetings.

#### Lakes Region Community Services, Laconia, NH

DIRECTOR OF SHARED FAMILY LIVING (12/94 to 4/07)

Responsibilities: directing, managing & overseeing all operational practices for the department of Shared Family Living to include recruitment & retention of home providers; family placements; development & monitoring of contracts, individual budgets & department budgets; regulatory compliance for state certification for all homes; maintaining Child Placing License through DCYF; develop, coordinate and facilitate training for home providers; provide support, problem-solving & advocacy for individuals & provider families; participating in LRCS's senior management team and all related functions;

#### COORDINATOR OF SHARED FAMILY LIVING (6/92 - 12/94)

Responsibilities: developing & preparing new provider families; contract reviews, identify compatibility and assist with placements; establish operational procedures for the department for regulatory compliance for State certification; providing assistance, training, support & supervision provider families; and providing support & supervision to Shared Family Living Specialists.

#### SHARED FAMILY LIVING SPECIALIST (4/90 – 6/92)

Responsibilities: providing assistance, training, support and supervision to provider families; monitor compliance with state regulations and agency policies; oversight of State certification inspections; support and monitor the implementation of service agreements.

## <u>Center for Humanistic Change, North Adams, MA</u> CLINICAL SUPERVISOR/CASE MANAGER (5/88 – 7/89) VOCATIONAL SPECIALIST/PROGRAM SUPERVISOR (7/86-5/88)

TRAINING:

• Family Support • Supporting & Strengthening Families • Dual Diagnoses • Disability is Natural • Leadership & Person Centered Lives • Consumer Driven Futures • Individual Rights • Empowerment: Individual & Family • Working with Teams • Facilitation • Asset Based Community Development • Developing Community Resources • Health & Safety • Funding Implications & Medicaid • State Regulations Trainings • Personnel Law•Interpersonal Communication•

REFERENCES:

Available upon request.

## **KEY ADMINISTRATIVE PERSONNEL**

## NH Department of Health and Human Services

| Vendor Name: | Lakes Region Community Services |
|--------------|---------------------------------|
| •            |                                 |
|              |                                 |

Name of Program/Service: In-Home Services, In-Home Health Aide, and In-Home Nursing Services

| BUDGET PERIOD:                                |  |                              | -   |
|---|--|------------------------------|---|
| Name & Title Key Administrative Personnel     | Annual Salary of a<br>Key<br>Administrative<br>Personnel | Percentage of Salary Paid by | Total Salary/<br>Amount Paid by<br>Contract |
| Rebecca Bryant, President & CEO               | \$150,000  | 0.00%                        | so:00)                                      |
| Shelley Kelleher, Vice President & CFO        | \$100,500  | 0.00%                        | \$0:00                                      |
| Shannon Kelly, Executive Vice President       | \$95,000   | 0.00%                        | \$0.00                                      |
|   | \$0  | 0.00%                        | \$0.00                                      |
|   | \$0  | 0.00%                        | \$0.00                                      |
|   | \$0  | 0.00%                        | \$0.00                                      |
|   | \$0  | 0.00%                        | \$0.00                                      |
|   | \$0  | 0.00%                        | \$0.00                                      |
|   | .\$0   | 0.00%                        | \$0.00                                      |
|   | . \$0  | 0.00%                        | \$0.00                                      |
|   | \$0  | 0.00%                        | \$0.00                                      |
|   | \$0  |                              | \$0.00                                      |
| TOTAL SALARIES (Not to exceed Total/Salary Wa | iges, Line Item 1 of                                     | Budget request)              | (1) TELLIST \$0:00                          |

Key Administrative Personnel are top-level agency leadership (Executive Director, CEO, CFO, etc.). These personnel MUST be listed, <u>even if no salary is paid from the contract.</u> 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 In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Lake Sunapee Community Health Services (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 107 Newport Road, New London, NH 03257.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on March 8, 2017 (Item #8), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$1,828,740.75.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - 3. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials Date



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

Title: Director

Lake Sunapee Community Health Services

Title:

Lake Sunapee Community Health Services

Exhibit A Amendment #3

RFA-2017-BEAS-01-INHOM-06-A03

Page 2 of 3

Contractor Initials



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  | Catherine Pino  | <u></u>                                      |
|---|---|--|
| Date  | Name:<br>Title: Catherine Pinos, A                          | ttorney                                      |
| I hereby certify that the foregoin<br>the State of New Hampshire at | g Amendment was approved by the Gove<br>he Meeting on: (dat | ernor and Executive Council of e of meeting) |
|   | OFFICE OF THE SECRETA                                       | RY OF STATE                                  |
| Date  | Name:   | · .  |

Lake Sunapee Community Health Services

Exhibit A Amendment #3

Page 3 of 3



## Exhibt A Amendment #3

## Scope of Services

## 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Sullivan County which must include, but is not limited to, the cities and towns of Claremont, Croydon, Goshen, Grantham, Lempster, Newport, Springfield, Sunapee, Unity, and Washington.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

## 2. Scope of Work – In Home Care Services

- 2.1. The Contractor shall provide In Home Care Services through the Title III and Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

Lake Sunapee Community Health Services Exhibit A Amendment #3

Contractor Initials



## Exhibt A Amendment #3

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services
  - 2.1.4. Light housekeeping tasks.
  - 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide In Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- 2.3. The Contractor shall administer services as follows:
  - 2.3.1. Access to Services
    - 2.3.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.4.2, below.
    - 2.3.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.3.2. Client Request and Application for Services
    - 2.3.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
      - 2.3.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.3.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services, In Home

it A Amendment #3 Contractor Initials

Page 2 of 10

Lake Sunapee Community Health Services Exhibit A Amendment #3

P

Date <u>1/20</u>



## Exhibt A Amendment #3

Health Aide Level of Care Services, and In Home Nursing Level of Care Services.

## 2.3.3. Client Eligibility Requirements for Services

- 2.3.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
- 2.3.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.3.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.

## 2.3.4. Client Assessments and Service Plans

- 2.3.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

Lake Sunapee Community Health Services

Exhibit A Amendment #3

Contractor Initials

Date



## **Exhibt A Amendment #3**

2.3.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due to mental health, or developmental issues or criminal histories receive services.

## 2.3.5. Person Centered Provision of Services

- 2.3.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.3.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.3.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.3.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.3.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.3.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.3.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.3.5.1.7. Individual's rights are affirmed and protected.
  - 2.3.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.3.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

#### 2.3.6. Client Fees and Donations

- 2.3.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.3.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.3.7 Adult Protection Services.

Lake Sunapee Community Health Services

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- 2.3.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.
- 2.3.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.3.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.3.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.3.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.3.6.2.1. May charge fees to individuals, (except as stated in Section 2.3.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.3.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.3.6.2.3 May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.3.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.3.7. Adult Protection Services

- 2.3.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.3.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.3.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.3.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from

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making any attempt to secure additional reimbursement of any type, from said individual for those services.

- 2.3.8. Referring Clients to Other Services
  - 2.3.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 2.3.9. Client Wait Lists
  - 2.3.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
  - 2.3.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
  - 2.3.9.3. The Contractor shall include at a minimum the following information on its wait list:
    - 2.3.9.3.1. The individual's full name and date of birth.
    - 2.3.9.3.2. The name of the service being requested.
    - 2.3.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
    - 2.3.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
    - 2.3.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
    - 2.3.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.3.9.4, below.
    - 2.3.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
  - 2.3.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
    - 2.3.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
    - 2.3.9.4.2. Declining mental or physical health of the caregiver.

Lake Sunapee Community Health Services

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## **Exhibt A Amendment #3**

- 2.3.9.4.3. Declining mental or physical health of the individual.
- 2.3.9.4.4. Individual has no respite services while living with a caregiver.
- 2.3.9.4.5. Length of time on the wait list.
- 2.3.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.3.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.3.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.3.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.3.10. E-Studio Electronic Information System
  - 2.3.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
  - 2.3.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
  - 2.3.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.3.11. Criminal Background Check and BEAS State Registry Checks
  - 2.3.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 2.3.12. Grievance and Appeals Process

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- The Contractor shall maintain a system for tracking, resolving, 2.3.12.1. and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:
  - 2.3.12.1.1. The client's name.
  - 2.3.12.1.2. The type of service received by the client.
  - 2.3.12.1.3. The date of written complaint or concern of the client.
  - 2.3.12.1.4. The nature/subject of the complaint or concern of the client.
  - 2.3.12.1.5. The staff position in the agency who addresses complaints and concerns.
  - 2.3.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
  - 2.3.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2.3.13. Client Feedback

- 2.3.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.4. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.5. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.6. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.7. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.8.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.

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## Exhibt A Amendment #3

- 2.8.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performancestandard.
- 2.8.3. A description of time frames necessary for obtaining staff replacements.
- 2.8.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.8.5. A description of the method for training new staff members performing duties under this Agreement.

## 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.3.6.2...
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3:2.1.1. Reducing hours of operation.

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- 3.2.1.2. Changing a geographic service area.
- 3.2.1.3. Closing or opening a site.
- 3.2.2. The Contractor shall include in the written notification the following:
  - 3.2.2.1. The reasons for the inability to deliver services.
  - 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
  - 3.2.2.3. An explanation of how service recipients and the community shall be notified.
  - 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

## 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Contractor Initials Date

Lake Sunapee Community Health Services

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## Adult In-Home Care - Lake Sunapee Community Health Services

|                             | 01/01/2017 through 0 | 6/30/2017 Service I   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 18,375  | \$9.58           | \$ 176,032.50   |
| Title IIIB In Home Services | 1/2 Hour             | 3,375   | \$9.58           | \$ 32,332.50  |
| Title IIIB Home Health Alde | 1/2 Hour             | 1,616   | \$12.50          | \$ 20,200.00  |
| Title IIIB Nursing          | 1/2 Hour             | . 0   | \$24.50          | -   |

|                             | 07/01/2017 through 0 | 6/30/2018 Service I   | Units            | 7.  |  |  |
|-----------------------------|----------------------|---|------------------|---|--|--|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |
| Title XX In Home Services   | 1/2 Hour             | 24,500  | \$10.06          | \$ 246,470.00   |  |  |
| Title IIIB In Home Services | 1/2 Hour             | 4,500   | \$10.06          | \$ 45,270.00  |  |  |
| Title IIIB Home Health Aide | 1/2 Hour             | 2,155   | \$13.13          | \$ 28,295.15  |  |  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$ -  |  |  |

|                             | 07/01/2018 through 0 | 6/30/2019 Service l   | Jnits            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 24,500  | \$10.06          | \$ 246,470.00   |
| Title IIIB in Home Services | 1/2 Hour             | 4,500   | \$10.06          | \$ 45,270.00  |
| Title IIIB Home Health Aide | 1/2 Hour             | 2,155   | \$13.13          | \$ 28,295.15  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$ -  |

|                             | 07/01/2019 through 0 | 6/30/2020 Service I   | Units            | -  |  |  |
|-----------------------------|----------------------|---|------------------|--|--|--|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rato per Service | Total Amount of Monthly Funding being Requested for each Service |  |  |
| Title XX In Home Services   | 1/2 Hour             | 20,539  | \$12.00          | \$ 246,470.00  |  |  |
| Title IIIB In Home Services | 1/2 Hour             | 3,773   | \$12.00          | \$ 45,270.00   |  |  |
| Title IIIB Home Health Aide | 1/2 Hour             | 1,768   | \$16.00          | \$ 28,295.15   |  |  |
| Title III8 Nursing          | 1/2 Hour             | 0   | \$25.73          | S -  |  |  |

|                             | 7/01/2020 through 0 | 6/30/2021 Service I   | Units            |   |
|-----------------------------|---------------------|---|------------------|---|
| In Home Services            | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 20,539  | \$12.00          | \$ 246,470.00   |
| Title IIIB in Home Services | 1/2 Hour            | 3,773   | \$12.00          | \$ 45,270.00  |
| Title IIIB Home Health Aide | 1/2 Hour            | 1,768   | \$16.00          | \$ 28,295.15  |
| Title IIIB Nursing          | 1/2 Hour            | 0   | \$25.73          | \$ -  |

|                             | 07/01/2021 through 0 | 6/30/2022 Service I   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 20,539  | \$12.00          | \$ 246,470.00   |
| Title IIIB In Home Services | 1/2 Hour             | 3,773   | \$12.00          | \$ 45,270.00  |
| Title IIIB Home Health Aide | 1/2 Hour             | 1,768   | \$16.00          | \$ 28,295.15  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | . \$25.73        | -   |

Contractor Initials: Date 7090

# 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 LAKE SUNAPEE COMMUNITY HEALTH SERVICES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 01, 1990. 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: 149122

Certificate Number: 0004918261



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 20th day of May A.D. 2020.

William M. Gardner

Secretary of State -

## **CERTIFICATE OF AUTHORITY**

| I,George Quackenbos, Secretary<br>(Name of the elected Officer of the Corporation/LLC   | , hereby certify that:   |
|---|--|
| 1. I am a duly elected Clerk/Secretary/Officer of Lake Suna   | •  |
| VNA and Hospice. (Corporation   | on/LLC Name)   |
| 2. The following is a true copy of a vote taken at a meeting cheld on _March 24th_, 2020, at which a quorum of the Di (Date)  | of the Board of Directors/shareholders, duly called and rectors/shareholders were present and voting.  |
| VOTED: That _James Culhane, CEO (may (Name and Title of Contract Signatory)   | list more than one person)   |
| is duly authorized on behalf of Lake Sunapee Homecare ar<br>Hospice to enter into contracts or agreements with the Sta<br>(Name of Corporation/ LLC   | te   |
| of New Hampshire and any of its agencies or department documents, agreements and other instruments, and any a may in his/her judgment be desirable or necessary to effect   | amendments, revisions, or modifications thereto, which   |
| 3. I hereby certify that said vote has not been amended or date of the contract/contract amendment to which this certificate of thirty (30) days from the date of this Certificate of Authority New Hampshire will rely on this certificate as evidence to position(s) indicated and that they have full authority to blimits on the authority of any listed individual to bind the corrall such limitations are expressly stated herein.  Dated: $5/w/UUU$ | rtificate is attached. This authority remains valid for<br>y. I further certify that it is understood that the State of<br>that the person(s) listed above currently occupy the<br>ind the corporation. To the extent that there are any |



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/1/2020

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.

| 11 Conce<br>Nashua<br>INSURED<br>Lake Sur<br>107 New<br>P.O. Box | Berube Insurance Agency, Incoord Street   | 2.                |  | i   |                                     | Kimberty C   | Sutekunst                                 |   |                          |           |
|--|---|-------------------|--|---|-------------------------------------|--|---|---|--------------------------|-----------|
| 11 Conce<br>Nashua<br>INSURED<br>Lake Sur<br>107 New<br>P.O. Box | ord Street  | ٠.                | Eaton & Berube Insurance Agency, Inc.            |   |                                     | CONTACT Kimberly Gutekunst  PHONE (AIC, No. Ext): 603-882-2766  FAX (AIC, No. Ext): 603-886-4230 |   |   |                          |           |
| Nashua<br>INSURED<br>Lake Sur<br>107 New<br>P.O. Box             |   | Nashua NH 03064   |  |   | (A/C, No                            | Ext): 603-88   | <u>2-2766</u>                             |   | 03-88                    | 5-4230    |
| Lake Sur<br>107 New<br>P.O. Box                                  | Nasilua 1411 0000-  |                   |  | ,   | ADDRESS: kgutekunst@eatonberube.com |  |   |   |                          |           |
| 107 New P.O. Box   |   |                   |  | ļ   |                                     |  |   | DING COVERAGE   |                          | NAIC #    |
| Lake Sur<br>107 New<br>P.O. Box                                  | <u> </u>  |                   |  | h AVCII   |                                     |  | Union Fire In                             | s Co  |                          |           |
| 107 New<br>P.O. Box  | napee Region VNA and Hospi  | 0                 |  | LAKSU .   | INSURE                              | яв: Traveler   | s Insurance                               | <del> </del>  |                          | 19046     |
| P.O. Box   | vport Road  | 00                |  | !   | INSURE                              | RC:  |   |   |                          |           |
| New Lon  | x 2209  |                   |  | !   | INSURE                              | RD:  |   |   |                          |           |
|  | ndon NH 03257   |                   |  | • !   | INSURE                              | RE;  | <del></del>                               |   |                          |           |
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| YSR<br>TR  |   | ADOL:             |  |   |                                     | POLICY EFF<br>(MM/DD/YYYY)   | POLICY EXP                                | LIMITS  |                          |           |
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| <u> </u> -   |   |                   |  |   |                                     |  |   | <del></del>   | \$ 1,000                 |           |
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| AND EN   | MPLOYERS' LIABILITY VIN   | 1 1               | 1  |   | !                                   |  |   | PER OTH-  |                          |           |
| ANYPRI   | ROPRIETOR/PARTNÉR/EXÉCUTIVÉ ERMEMBÉR ÉXCLUDED?  | NIA               |  |   | ļ                                   |  |   |   | \$                       |           |
| ] [Manda   | atory in NH) describe under   | 1                 |  |   | ļ                                   |  |   | E.L. DISEASE - EA EMPLOYEE  |                          |           |
| DÉSCR  | RIPTION OF OPERATIONS below   | <u> </u>          | igspace  |   |                                     |  |   |   | \$                       |           |
| A Profess<br>Crime   | stonel Liebility  |                   | i i  | VHNU-HG-0006888-00<br>106018374<br>VHNU-HP-0006890-00 |                                     | 3/1/2020<br>3/1/2018<br>3/1/2020   | 3/1/2021<br>3/1/2021<br>3/1/2021          | 1,000,000 per claim<br>Fidelity<br>Property                       | 3,000<br>\$500<br>\$2,99 |           |
|  | on of operations / Locations / Vehicl<br>Turse Association and Hospice  | ES (A             | CORD   | 101, Additional Remarks Schedu                        | ile, may be                         | e attached if mor  | e space is requir                         | ed)   |                          |           |
|  | ,   |                   |  |   |                                     |  |   | •   |                          |           |
|  |   |                   |  | •   |                                     |  |   |   |                          |           |
|  |   |                   |  |   |                                     |  |   |   |                          |           |
|  |   |                   |  |   |                                     |  |   |   |                          |           |
| •  | •   |                   |  |   |                                     |  |   | •   |                          |           |
| PERTIFIC   | CATE HOLDER   |                   |  |   | CANC                                | ELLATION   |   | · · · · · · · · · · · · · · · · · · ·                             |                          |           |
| ·ENIM ·  |   |                   |  |   | SHO<br>THE                          | ULD ANY OF   | N DATE THE                                | ESCRIBED POLICIES BE CA<br>EREOF, NOTICE WILL B<br>LY PROVISIONS. |                          |           |
|  | State of New Hampshire<br>Department of Health and I  | Humi              | an Se  | ervices .   |                                     |  |   | T FROTISIONS.   |                          |           |
|  | 129 Pleasant St<br>Concord NH 03301   |                   |  |   |                                     | rized represe<br>LC RBes   |   |   |                          |           |

Client#: 995002 LAKESUN

## ACORD.

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/05/2020

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

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

| this cartificate does not comer any ng  | into to th          | e certificate fibitier in fieu c                  |   |   | ·  |           |
|---|---------------------|---|---|---|--|-----------|
| RODUCER   |                     |   | CONTACT Lorraine  |   |  |           |
| SI Insurance Services LLC   |                     |   | PHONE (A/C, No, Ext): 603-66                                | 5-6028                                    | FAX<br>{A/C, No}:  |           |
| Executive Park Drive, Suite 300   |                     |   | E-MAIL<br>ADDRESS: Iorraine                                 | .michals@ι                                | usi.com  |           |
| edford, NH 03110  |                     |   | INSURER(S) AFFORDING COVERAGE                               |   |  |           |
| 55 874-0123   |                     |   | INSURER A : Technok   | ogy Insurance                             | e Company, Inc.  | 42376     |
| SURED Declar NA   |                     |   | INSURER 8 :   |   |  |           |
| Lake Sunapee Region VN.   | A                   |   | INSURER C :   |   |  |           |
| PO Box 2209   |                     | •   | INSURER D :   |   |  |           |
| New London, NH 03257  |                     |   | INSURER E :   |   |  |           |
| 1   |                     |   | INSURER F :   |   |  |           |
| OVERAGES CER  | TIFICAT             | E NUMBER:   | •   |   | REVISION NUMBER:   |           |
| THIS IS TO CERTIFY THAT THE POLICIES<br>NDICATED. NOTWITHSTANDING ANY RE<br>CERTIFICATE MAY BE ISSUED OR MAY F<br>EXCLUSIONS AND CONDITIONS OF SUCH | QUIREMI<br>PERTAIN, | ENT, TERM OR CONDITION O<br>THE INSURANCE AFFORDE | F ANY CONTRACT OF<br>D BY THE POLICIES<br>VE BEEN REDUCED I | R OTHER DO<br>DESCRIBED I<br>BY PAID CLAI | CUMENT WITH RESPECT TO WA<br>HEREIN IS SUBJECT TO ALL TH                     | HICH THIS |
| TYPE OF INSURANCE   | ADDL SU             | BR POLICY NUMBER                                  | POLICY EFF<br>(MW/DD/YYYY)                                  | POLICY EXP<br>(MM/DD/YYYY)                | LIMITS   |           |
| COMMERCIAL GENERAL LIABILITY  |                     |   |   |   | EACH OCCURRENCE \$   |           |
| CLAIMS-MADE OCCUR   |                     |   |   |   | DAMAGE TO RENTED PREMISES (Ea occurrence) \$                                 |           |
|   |                     |   |   |   | MED EXP (Any one person) \$  |           |
|   |                     |   | ]   |   | PERSONAL & ADV INJURY \$   |           |
| GEN'L AGGREGATE LIMIT APPLIES PER:  |                     |   |   |   | GENERAL AGGREGATE \$   | •         |
| POLICY PRO-   |                     |   |   |   | PRODUCTS - COMP/OP AGG \$  |           |
| OTHER:  |                     |   |   |   | 1  |           |
| AUTOMOBILE LIABILITY  | <del>   </del>      |   |   |   | COMBINED SINGLE LIMIT  |           |
| ANY AUTO  |                     |   | ,   |   | (Ea accident) \$  BODILY INJURY (Per person) \$                              |           |
| OWNED SCHEDULED   |                     |   | (   |   | BODILY INJURY (Per accident) \$  |           |
| HIRED NON-OWNED   |                     |   | l:  |   | PROPERTY DAMAGE  |           |
| AUTOS ONLY AUTOS ONLY   |                     |   |   |   | (Per accident)   |           |
| UMBRELLA LIAB COCUP   | <del>   -</del>     |   |   |   | -  |           |
| H   |                     |   |   |   | EACH OCCURRENCE · \$   |           |
| 1 000000  | <del> </del>        | .   |   |   | AGGREGATE \$   |           |
| DED   RETENTION \$  | <del>  </del> -     | THEOROGE  | 07/04/00/0  | 07/04/0000                                | IPER   - OTH-  |           |
| AND EMPLOYERS' LIABILITY  |                     | TWC3805995  | 07/01/2019  | V//U1/2020                                |  | 000       |
| OFFICER/MEMBER EXCLUDED?  | N/A                 |   |   |   | E.L. EACH ACCIDENT \$500   | ·         |
| (Mandatory in NH) If yes, describe under  |                     |   |   |   | E.L. DISEASE - EA EMPLOYEE \$500   |           |
| DESCRIPTION OF OPERATIONS below   | <del>  </del>       |   |   |   | E.L. DISEASE - POLICY LIMIT \$500  | ,000      |
| •   |                     |   |   |   |  |           |
| · ·   |                     |   |   |   |  |           |
|   |                     |   |   | •   |  | •         |
| cription of operations / Locations / vehic<br>Workers Compensation***3.A. NH<br>idence of Insurance.  |                     | RU 101, Additional Remarks Sched                  | ule, may be attached if mo                                  | re space is requ                          | ired)  |           |
|   |                     |   | CANOSI: 1700:   |   | <del></del> .  |           |
| RTIFICATE HOLDER  |                     |   | CANCELLATION  |   |  | •         |
| NH Department of Health & Human Services 129 Pleasant Street  |                     |   | THE EXPIRATION  | DATE THE                                  | ESCRIBED POLICIES BE CANCELL<br>REOF, NOTICE WILL BE DEL<br>LICY PROVISIONS. |           |
| Concord, NH 03301-385   | 7                   |   | AUTHORIZED REPRESE  | NTATIVE                                   |  |           |
| <u>.</u>  |                     |   |   |   |  |           |
| 1   |                     |   | See Hot   |   |  |           |

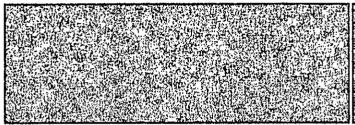
# Mission Statement Lake Sunapee Region VNA

Lake Sunapee Region VNA & Hospice provides health care and hospice services for individuals and families in homes and community settings, fostering continuity of care across settings, and enabling people to stay in their homes as long as possible.

## Note:

• Lake Sunapee Community Health Services is a wholly-owned affiliate of Lake Sunapee Region VNA











# Lake Sunapee Region VNA & Hospice

**CONSOLIDATED FINANCIAL STATEMENTS** 

September 30, 2019 and 2018 .

With Independent Auditor's Report



#### INDEPENDENT AUDITOR'S REPORT

Board of Directors

Lake Sunapee Region Visiting Nurse Association and Affiliated Organizations

We have audited the accompanying consolidated financial statements of Lake Sunapee Region Visiting Nurse Association and Affiliated Organizations, which comprise the consolidated balance sheets as of September 30, 2019 and 2018, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

## Management's Responsibility for the Consolidated Financial Statements

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

#### Auditor's Responsibility

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

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

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

Board of Directors Lake Sunapee Region Visiting Nurse Association and Affiliated Organizations Page 2

## Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Lake Sunapee Region Visiting Nurse Association and Affiliated Organizations as of September 30, 2019 and 2018, 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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2019 the Agency adopted new accounting guidance, 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.

Manchester, New Hampshire

Berry Dunn McNeil & Parker, LLC

December 10, 2019

## **Consolidated Balance Sheets**

## September 30, 2019 and 2018

## **ASSETS**

|   | <u>2019</u>   | <u>2018</u>   |
|---|---|---|
| Current assets Cash and cash equivalents Cash - fiscal agent Short-term investments   | \$ 2,034,642<br>19,830<br>106,438                   | \$ 930,503<br>20,073<br>509,905                     |
| Patient accounts receivable, less allowance for uncollectible accounts of \$316,006 in 2019 and \$215,097 in 2018 Other receivables Prepaid expenses                              | 1,194,802<br>8,957<br><u>119,507</u>                | 1,352,807<br>9,694<br>207,335                       |
| Total current assets  | 3,484,176   | 3,030,317   |
| Investments   | 2,707,191   | 2,482,126   |
| Property and equipment, net   | 1,103,232   | 1,213,940   |
| Total assets  | \$ <u>7,294,599</u>                                 | \$ <u>6,726,383</u>                                 |
| LIABILITIES AND NET ASSETS  | ·   |   |
| Current liabilities Accounts payable and accrued expenses Accrued payroll and related expenses Deferred revenue Due to principal  Total current liabilities and total liabilities | \$ 97,150<br>476,203<br>19,509<br>19,830<br>612,692 | \$ 61,782<br>459,550<br>21,785<br>20,073<br>563,190 |
| Net assets Without donor restrictions With donor restrictions   | 6,530,726<br>151,181                                | 6,036,421<br>126,772                                |
| Total net assets  | 6,681,907   | 6,163,193   |
| Total liabilities and net assets  | \$ <u>7,294,599</u>                                 | \$ <u>6,726,383</u>                                 |

## **Consolidated Statements of Operations**

## Years Ended September 30, 2019 and 2018

|   | <u>2019</u> .     | <u>2018</u>       |
|---|-------------------|-------------------|
| Operating revenue   |                   |                   |
| Patient service revenue                                       | \$10,765,497      | \$10,115,965      |
| Provision for bad debts                                       | (245,170)         | (188,511)         |
| (   |                   |                   |
| Net patient service revenue                                   | 10,520,327        | 9,927,454         |
| Net assets released from restrictions for operations          | 17,596            | 36,056            |
| Other operating revenue                                       | 85,626            | 96,444            |
| outer operating to remove                                     |                   |                   |
| Total operating revenue                                       | 10,623,549        | 10,059,954        |
|   |                   |                   |
| Operating expenses  |                   |                   |
| Salaries and benefits   | 8,799,658         | 8,631,557         |
| Supplies and other operating expenses                         | 1,244,580         | 1,234,808         |
| Professional fees and contract services                       | 481,507           | 381,468           |
| Depreciation  | 110,708           | 126,999           |
| 23p.33.3.   |                   |                   |
| Total operating expenses                                      | 10,636,453        | 10,374,832        |
| •                       |                   |                   |
| Operating loss  | (12,904)          | <u>(314,878</u> ) |
|   |                   |                   |
| Other revenue and gains (losses)                              |                   |                   |
| Contributions   | 379,025           | 403,596           |
| Municipal appropriations and United Way                       | 85,308            | 91,990            |
| Investment income   | 124,015           | 41,623            |
| Change in fair value of investments                           | <u>(81,139</u> )  | <u>232,611</u>    |
| 1   |                   |                   |
| Total other revenue and gains (losses)                        | <u>507,209</u>    | <u> 769,820</u>   |
|   |                   |                   |
| Excess of revenue and gains over expenses and losses          | 494,305           | 454,942           |
| •   |                   |                   |
| Net assets released from restrictions for capital acquisition |                   | 20,621            |
|   |                   |                   |
| Increase in net assets without donor restrictions             | <b>\$</b> 494,305 | \$ <u>475,563</u> |
| include in het doorte mineat dener recinedene                 |                   |                   |

## **Consolidated Statements of Changes in Net Assets**

## Years Ended September 30, 2019 and 2018

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | <u>Total</u>                  |
|--|-------------------------------|----------------------------|-------------------------------|
| Balances, September 30, 2017   | \$ <u>5,560,858</u>           | \$ <u>117,317</u>          | \$ <u>5,678,175</u>           |
| Excess of revenue and gains over expenses Contributions Net assets released from restrictions for operations Net assets released from restrictions for capital | 454,942<br>-<br>-             | 66,132<br>(36,056)         | 454,942<br>66,132<br>(36,056) |
| acquisition  | 20,621                        | (20,621)                   |                               |
| Net increase in net assets   | 475,563                       | 9,455                      | 485,018                       |
| Balances, September 30, 2018   | 6,036,421                     | 126,772                    | 6,163,193                     |
| Excess of revenue and gains over expenses and losses Contributions Net assets released from restrictions for operations  | 494,305<br>-<br>              | 42,005<br>(17,596)         | 494,305<br>42,005<br>(17,596) |
| Net increase in net assets   | 494,305                       | 24,409                     | <u>518,714</u>                |
| Balances, September 30, 2019   | \$ <u>6,530,726</u>           | \$ <u>151,181</u>          | \$ <u>6,681,907</u>           |

## **Consolidated Statements of Cash Flows**

## Years Ended September 30, 2019 and 2018

| ·   |     | <u>2019</u> |                 | <u>2018</u> |
|---|-----|-------------|-----------------|-------------|
| Cash flows from operating activities                      |     |             |                 |             |
| Change in net assets                                      | \$  | 518,714     | \$              | 485,018     |
| Adjustments to reconcile change in net assets to net cash |     | •           |                 |             |
| provided by operating activities                          |     |             |                 |             |
| Depreciation  |     | 110,708     |                 | 126,999     |
| Provision for bad debts                                   |     | 245,170     |                 | 188,511     |
| Change in fair value of investments                       |     | 81,139      |                 | (232,611)   |
| (Increase) decrease in the following assets:              |     |             |                 |             |
| Patient accounts receivable                               |     | (87,165)    |                 | (388,467)   |
| Other receivables   |     | 737         |                 | 1,849       |
| Prepaid expenses  |     | 87,828      |                 | (146,689)   |
| Increase (decrease) in the following liabilities:         |     | ,           |                 | (* * -      |
| Accounts payable and accrued expenses                     |     | 35,368      |                 | (41,201)    |
| Accrued payroll and related expenses                      |     | 16,653      |                 | 40,179      |
| Deferred revenue  |     | (2,276)     |                 | (1,266)     |
| Boloned levelide  | -   |             | _               | (1,200)     |
| Net cash provided by operating activities                 | -   | 1,006,876   | _               | 32,322      |
| Cash flows from investing activities                      |     |             |                 |             |
| Purchase of short-term investments                        |     | (106,438)   |                 | (509,905).  |
| Proceeds from sale of short-term investments              |     | 509,905     |                 | -           |
| Purchase of investments                                   |     | (306,204)   |                 | (296,114)   |
| Capital expenditures                                      |     | (000,20.,   |                 | (93,742)    |
| Capital expenditures                                      | -   |             | · -             | (30,772)    |
| Net cash provided (used) by investing activities          | _   | 97,263      | _               | (899,761)   |
|   |     |             |                 |             |
| Net increase (decrease) in cash and cash equivalents      |     | 1,104,139   |                 | (867,439)   |
| Cash and cash equivalents, beginning of year              |     | 930,503     |                 | 1,797,942   |
|   | -   | <del></del> |                 |             |
| Cash and cash equivalents, end of year                    | \$_ | 2,034,642   | \$ <sub>=</sub> | 930,503     |

## **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

## 1. Summary of Significant Accounting Policies

## Organization

Lake Sunapee Region Visiting Nurse Association and Affiliated Organizations - Lake Sunapee Home Care and Hospice, d/b/a Lake Sunapee Region Visiting Nurse Association, and Lake Sunapee Community Health Services (collectively, the Association) - are non-profit corporations organized in the State of New Hampshire.

Lake Sunapee Region Visiting Nurse Association's primary purpose is to act as a holding company for Lake Sunapee Home Care and Hospice and Lake Sunapee Community Health Services.

## Affiliated Organizations

Lake Sunapee Home Care and Hospice's primary purposes are to provide management services to its affiliate and to provide home health and hospice care services to residents in surrounding communities.

Lake Sunapee Community Health Services' primary purpose is to provide personal care, homemaking and community clinic services to residents in surrounding communities.

## **Principles of Consolidation**

The consolidated financial statements include the accounts of Lake Sunapee Region Visiting Nurse Association and Affiliated Organizations. The affiliations are through common board membership. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

## **Basis of Statement Presentation**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions as follows in accordance with FASB ASC 958, Not-for-Profit Entities. Under FASB ASC 958 and FASB ASC 954, Health Care Entities, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 954 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

## **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

## **Income Taxes**

The Association is comprised of public charities under Section 501(c)(3) of the Internal Revenue Code. As public charities, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

#### **Use of Estimates**

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

## Cash and Cash Equivalents

Cash and cash equivalents include certificates of deposit with an original maturity of twelve months or less.

The Association has cash deposits in several major financial institutions which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

#### **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

## **Investments**

Investments are reported at fair value. Investment income and the change in fair value are included in the excess of revenue and gains over expenses and losses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or State law.

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets.

#### Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are fully 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.

A reconciliation of the allowance for uncollectible accounts follows:

|   | <u>2019</u>                   | <u>2018</u>                    |
|---|-------------------------------|--------------------------------|
| Balance, beginning of year<br>Provision<br>Write-offs | 245,170                       | 267,064<br>188,511<br>240,478) |
| Balance, end of year                                  | \$ <u>316,006</u> \$ <u> </u> | 215,097                        |

The increase in the allowance for uncollectible accounts is due to the age of the receivable balances and the historical collection patterns.

## **Property and Equipment**

Property and equipment are carried at cost, less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

#### **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as net assets without donor restrictions and are excluded from the excess of revenue and gains over expenses and losses, 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 net assets with donor restrictions. 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.

## Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed-rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, 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 in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

## Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified as net assets without donor restrictions and are reported in the consolidated statement of operations as net assets released from restrictions.

## **Excess of Revenue and Gains Over Expenses and Losses**

The consolidated statements of operations reflect the excess of revenue and gains over expenses and losses. Changes in net assets without donor restrictions which are excluded from the excess of revenue and gains over expenses and losses, 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).

#### **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

#### **Recently Issued Accounting Pronouncement**

In August 2016, 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, plant, 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 the Association for the year ended September 30, 2019. Required disclosures for 2018 are also included in these financial statements.

## 2. Availability and Liquidity of Financial Assets

As of September 30, 2019, the Association has working capital of \$2,871,484 and average days (based on normal expenditures) cash and liquid investments on hand of 165, which includes cash equivalents and investments without donor restrictions.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

|  | 2019  | <u> 2018</u>                                    |
|--|---|---|
| Cash and cash equivalents Short-term investments Patient accounts receivable, net Investments                            | \$ 2,034,642<br>106,438<br>1,194,802<br>2,707,191 | \$ 930,503<br>509,905<br>1,352,807<br>2,482,126 |
| Total financial assets   | 6,043,073   | 5,275,341                                       |
| Donor restricted investments   | <u>(151,181</u> )                                 | (126,772)                                       |
| Financial assets available to meet cash needs for general expenditures and unfunded capital expenditures within one year | \$ <u>5,891,892</u>                               | \$ <u>5,148,569</u>                             |

The Association also has a line of credit available to meet short-term needs. See Note 5 for information about this arrangement.

## Notes to Consolidated Financial Statements

## September 30, 2019 and 2018

The Association manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- Maintaining adequate liquid assets.

#### 3. Investments

Investments, stated at fair value, are as follows:

|   |   | <u>2019</u>                    | <u>2018</u>                    |
|---|---|--------------------------------|--------------------------------|
| Cash and cash equivalents<br>Mutual funds | • | \$ 491,497<br><u>2,215,694</u> | \$ 403,581<br><u>2,078,545</u> |
| Total                                     |   | \$ <u>2,707,191</u>            | \$ <u>2,482,126</u>            |

#### Fair Value

FASB ASC 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- **Level 3**: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The fair value of all of the Association's investments is measured on a recurring basis using Level 1 inputs.

## **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

## 4. Property and Equipment

Property and equipment consists of the following:

|   | <u>2019</u>                                    | <u>2018</u>                                    |
|---|--|--|
| Land Building and improvements Furniture and equipment Leasehold improvements | \$ 366,393<br>1,195,832<br>1,466,716<br>48,967 | \$ 366,393<br>1,195,832<br>1,466,716<br>48,967 |
| Total cost<br>Less accumulated depreciation                                   | 3,077,908<br><u>1,974,676</u>                  | 3,077,908<br><u>1,863,968</u>                  |
| Property and equipment, net   | \$ <u>1,103,232</u>                            | \$ <u>1,213,940</u>                            |

## 5. Line of Credit

The Association has a \$500,000 line of credit with a local bank, payable on demand through January 2020 and collateralized by all business assets with interest at the bank's prime lending rate. The interest rate was 5.00% at September 30, 2019. There was no outstanding balance at September 30, 2019 and 2018.

## 6. Endowment

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Association; and
- (7) The investment policies of the Association.

#### **Notes to Consolidated Financial Statements**

## September 30, 2019 and 2018

The Association's donor-restricted endowments are invested in cash and cash equivalents. All income earned is expended in the year earned. There was no change in fair value in 2019 or 2018.

There are no board-designated endowments. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

## 7. Net Assets

Net assets without donor restrictions are fully available to support operations of the Association.

Net assets with donor restrictions were as follows:

| · ·  |     | <u>2019</u> |     | <u>2018</u> |
|--|-----|-------------|-----|-------------|
| Specific purpose   |     |             |     |             |
| Charitable giving  | \$  | 4,143       | \$  | 2,149       |
| Purchase of equipment  |     | 35,163      |     | 21,963      |
| Scholarships   |     | 21,732      |     | 23,127      |
| Staff Education  |     | 10,610      |     | -           |
| Subject to the Association's spending policy and appropriation |     |             |     |             |
| Endowment (original gift amounts total \$79,000)               | _   | 79,533      | _   | 79,533      |
|  | \$_ | 151,181     | \$_ | 126,772     |

#### 8. Patient Service Revenue

Patient service revenue was as follows:

|                             | <u>2019</u>          | <u>2018</u>          |
|-----------------------------|----------------------|----------------------|
| Medicare                    | \$ 7,348,448         | \$ 6,866,636         |
| Medicaid                    | 667,571              | 720,459              |
| Other third-party insurance | 1,444,867            | 1,208,040            |
| Private pay                 | <u>1,304,611</u>     | <u>1.320.830</u>     |
| Total                       | \$ <u>10,765,497</u> | \$ <u>10,115,965</u> |

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

### LAKE SUNAPEE REGION VISITING NURSE ASSOCIATION AND AFFILIATED ORGANIZATIONS

#### **Notes to Consolidated Financial Statements**

#### September 30, 2019 and 2018

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide such services is not considered material to the consolidated financial statements.

The Association is able to provide charity care through a combination of local community support. Local community support consists of donor contributions and municipal appropriations.

#### 9. Functional Expenses

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

| ·                                | <u>2019</u>          | <u>2018</u>          |
|----------------------------------|----------------------|----------------------|
| Program services                 |                      |                      |
| Salaries and benefits            | \$ 6,778,369         | \$ 6,643,611         |
| Other operating expenses         | , ,                  |                      |
| Program supplies                 | 436,245              | 402,455              |
| Contract services                | 373,505              | 295,714              |
| Transportation                   | 243,682              | 260,235              |
| Other                            | 416,647              | 422,654              |
| Depreciation                     | <u>85,876</u>        | <u>98,450</u>        |
| Total program services           | 8,334,324            | 8,123,119            |
| Administrative and general       |                      |                      |
| Salaries and benefits            | 2,021,289            | 1,987,946            |
| Other operating expenses         |                      |                      |
| Contract services                | 108,002              | 85,754               |
| Transportation                   | 27,529               | 26,899               |
| Other                            | 120,477              | 122,565              |
| Depreciation                     | 24,832               | <u> 28,549</u>       |
| Total administrative and general | 2,302,129            | 2,251,713            |
| Total                            | \$ <u>10,636,453</u> | \$ <u>10,374,832</u> |

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

## LAKE SUNAPEE REGION VISITING NURSE ASSOCIATION AND AFFILIATED ORGANIZATIONS

#### Notes to Consolidated Financial Statements

#### September 30, 2019 and 2018

#### 10. Malpractice Insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at September 30, 2019 and 2018, nor are there any unasserted claims or incidents which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

#### 11. Retirement Plan

The Association has a defined contribution plan under Internal Revenue Code Section 403(b), which covers substantially all employees. Contributions amounted to \$164,946 and \$151,571 for the years ended September 30, 2019 and 2018, respectively.

#### 12. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are uninsured under third-party agreements. Following is a summary of accounts receivable by funding source:

|                   | <u>2019</u>  | <u>2018</u>  |
|-------------------|--------------|--------------|
| Medicare          | 53 %         | 54 % ·       |
| Medicaid<br>Other | 6            | 9            |
| Other .           | 41           | 37           |
| Total             | <u>100</u> % | <u>100</u> % |

#### 13. Fiscal Agent

The Association is the fiscal agent for the Eastman Community Association (Eastman), which is an Internal Revenue Code Section 501(c)(4) organization located in Grantham, New Hampshire. The Association is handling the collection of donations for Eastman's Community Nurse position. Funds held as the fiscal agent are reflected as an asset and liability in the consolidated balance sheets.

#### 14. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through December 10, 2019, which is the date the financial statements were available to be issued.



# Lake Sunapee Community Health Services

#### Board of Trustees February 2020-February 2021

Kieran Kays 1/2021(T1)
Chair
12 Ryder Corner Road
Sunapee, NH 03782
(H) 603-763-9510
(Cell) 603-219-3440
kieran kays@newlondonhospital.org

Maynard Goldman, 1/2021 (T8)
Treasurer
45 Longwood Drive
Grantham, NH 03753
603-863-5811
magold@comcast.net

George, (Bo) Quackenbos 1/2021(T3)
Secretary
157 Poor Road
New London, NH 03257
(H) 763-2666
(Cell) 603-491-2401
bo.quackenbos@fourseasonssir.com

Linda Brenner CHS
356 Main Street
New London
(H) 526-4464
(Cell) 995-1516
lindabrenner28@gmail.com

Jim Culhane

President & CEO

162 Pine St.

Contoocook, NH 03229

jculhane@lakesunapeevna.org
603-526-4077

CHS:

(10) 1-year terms 3 members from VNA board CEO & 1 independent member

### CATHERINE M. WELLS, R.N.

**EXPERIENCE** 

Jan 2003present Riverbend Community Mental Health Center, Concord, NH

9/8/2015 Ful time EN

Psychiatric Nurse - Community Support Program (adult population-ages 18-59) Managing caseload of >200 clients with various diagnoses of acute and chronic mental illness. Assessing and documenting the mental, psycho-social, and physical status of patients' during in-office appointments. Providing symptom management support and education by phone, and triaging of calls. Evaluating and documenting patients' observations and concerns regarding symptoms, and medication, and potential medication side effects. Providing patient education regarding the role of lifestyle changes in promoting emotional and physical wellness. Administration of long-acting injectable maintenance medications when prescribed. Attending team meetings and communicating closely with physicians, APRNs, therapists, LDACs, and case managers to most effectively collaborate care for our clients, and in order to best promote the achievement of clients' treatment goals. Completing health screening assessments, and maintaining timely, updated documentation complying with agency and state regulations. Communicating with family members/guardians, and outside medical providers, while maintaining strict adherence to HIPPA guidelines. Referring clients to, and communicating with their primary care providers, medical specialists, DCYF and to the ED when applicable.

# 1998-2000 Beth Israel Medical Center, New York, NY

Staff Nurse, 8 Silver-Planetree Unit- Cardiac Telemetry and CCU stepdown Managing care of 6-9 patients on telemetry unit, with alternating shifts in CCU (4 bed) stepdown unit. Assessing and communicating patients' physical and mental status to interdisciplinary medical team. Providing direct nursing care in collaboration with certified nurse assistants, fellow RNs, physicians, and clinical specialists. Assisting in procedures such as ACLS, cardioversion, trans-esophageal echocardiogram, and thoracentesis.

# 1991-1999 Association for Children with Retarded Mental Development, New York, NY (now renamed LIFESPIRE, Inc.)

1998-1999 Residence Nurse
Per-diem nursing duties providing staff and consumer training, medication administration
training to direct care counselors, monitoring medical care of group home residents, and
coordinating with clinicians and healthcare providers in the community.

1992-1996

Residence Manager

Managed group homes for developmentally disabled adults. Responsibilities included training and supervision of direct care counselors, coordinating fiscal, medical and psychiatric services, holding interdisciplinary staff meetings with clinicians, and ensuring compliance with the standards of the Office of Mental Retardation and Developmental Disabilities.

1991-1992 Direct Care Counselor/Medical Coordinator; Assistant Residence Manager

#### **EDUCATION:**

1996-1998 Phillips Beth Israel School of Nursing

New York, New York

Associate in Applied Science Degree, Cum Laude

1987-1991 Hampshire College

Amherst, Massachusetts

Bachelor of Arts- Major- Cultural Anthropology

**LICENSING:** New Hampshire State License # 051311-21

#### **CERTIFICATIONS:**

1997 IV Insertion and Phlebotomy

Basic Cardiac Life Support

Advanced Cardiac Life Support

1998 Nurse trainer certification for unlicensed personnel in residential settings in providing

medication administration to consumers

2014 Recertified in BCLS at Concord Hospital.

#### **Continuing Education Credits:**

Multiple seminars attended annually. List of trainings available upon request.

#### **SPECIAL ACHIEVEMENTS:**

1998 Recipient of the Fanny and Charles Karpas Award for General Proficiency in Nursing

1997 Recipient of the Edith and Sylvia Feinstein Memorial Award for Overall Achievement in

the Nursing Program

1996-1998 Recipient of Full Scholarship (for nursing program) from the Alex Hillman Family

Foundation

1996-1998 Dean's List-Phillips Beth Israel School of Nursing

#### REFERENCES:

Available upon request

# Michelle Spitzer

Administrator Health Care Management

Health Care Management, day to day operations, recruitment, business development, contract and rate negotiations, patient assessment, marketing, budgets and developing relationships.

Authorized to work in the US for any employer

#### WORK EXPERIENCE

#### Sales Leader

Birch Heights - Derry, NH

#### Administrator

Family Private Care - November 2013 to May 2015

#### **Account Executive**

Family Private Care - February 2013 to November 2013

Maintain knowledge current Federal, State and local legislation that affected health care delivery. Assisted in hiring new personal including conducting job fairs, group interviews and orientations. Prepared for up coming survey which is a new start up. Day to day operations of the branch, held accountable for P&L statements, budgets, business development and sales growth

Generate new accounts by developing relationships with local hospitals, physicians, ALF's, SNF's and networking organizations. Managed order fulfillment, contract preparation and customer service activities.

 Developed and implemented a direct marketing campaign targeted at new physicians and existing referral sources

Live Long WellCare, Vero Beach

#### Administrator

Live Long WellCare Branch Closure' - Vero Beach, FL - August 2011 to February 2013 ·

Generating PER report for ACHC Accreditation and Medicare Certification. Cross referencing policies and procedures for up coming survey. Maintain knowledge current Federal, State and local legislation that affected health care delivery. Assisted in hiring new personal including conducting job fairs, group interviews and orientations. Prepared for up coming survey which was deficiency free.

As administrator achieved negative profit status to profitable status in less than 2 months. Day to day operations of the branch, held accountable for P&L statements, budgets, business development and sales growth,

#### Account Executive/Sales

Visiting Home Care - Melbourne, FL - 2010 to August 2011

Melbourne, FL

Community Relations (2010-Aug 2011)

Generate new accounts by developing relationships with local hospitals, physicians, ALF's, SNF's and networking organizations. Managed order fulfillment, contract preparation and customer service activities.

• Developed and implemented a direct marketing campaign targeted at new physicians and existing referral sources.

#### **Community Liaison**

• Developed and implemented a direct marketing campaign designed a reduce a 22% hospital vacancy rate to 1% in 4 months.

#### **EDUCATION**

#### CMA

Capital Regional Medical Center - Tallahassee, FL

#### ADDITIONAL INFORMATION

- Expertise and versatility in all facets of the sales cycle including pre-sales planning, marketing, account management, and post-sales support.
- Exceptional business, sales, and staffing leadership/management competencies.
- Ability to conceive innovative direct marketing campaigns that increase product awareness, market share and company profitability. Develop strategies and follow through to ensure successful implementation.
- Outstanding success in building and maintaining relationships with key decision makers, establishing accounts with excellent levels of retention and loyalty.
- Successful in daily operations analyzing trends in customer needs. Proficient in recognizing and launching steps needed to obtain objectives.
- Thrive on challenges to overcome obstacles with solutions that are sound and financially feasible.

# Lake Sunapee Community Health Services

# Key Personnel

| Name               | Job Title             | Salary   | % Paid from<br>this Contract | Amount Paid from this Contract |
|--------------------|-----------------------|----------|------------------------------|--------------------------------|
| Michelle Brown     | CHS Director          | \$86,570 | 20%                          | \$17,314                       |
| Catherine Wells RN | Para Staff Supervisor | \$72,738 | 10%                          | \$7,274                        |
| Cherie Leavitt     | Scheduling            | \$47,258 | 25%                          | \$11,814                       |
|                    |                       |          |                              | ·                              |
|                    |                       |          |                              |                                |



# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 North Country Home Health & Hospice Agency, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 536 Cottage Street, Littleton, NH 03561.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$662,567.38.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B. Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.



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

Date 6-2-2020

Name: Deboral D. Scheetz

Title: Director

Jun 1, 2020

Date

North Country Home Health & Hospice Agency, Inc.

Wichael Counter (Jun 1, 2020 08:26 ED

Name

Title: Michael Coernter



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  |                 | Catherine Pinos  |
| Date  | Name:<br>Title: | Catherine Pinos, Attorney  |
| I hereby certify that the foregoing at<br>the State of New Hampshire at the |                 | pproved by the Governor and Executive Council ((date of meeting) |
|   | OFFICE          | OF THE SECRETARY OF STATE  |
|   |                 | ·  |
| Date  | Name:<br>Title: |  |



# **Scope of Services**

# 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Coos County and Grafton County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

# 2. Scope of Work

- 2.1. The Contractor shall provide In Home Care Services through the Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

Contractor Initials MJC



- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX).
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide In Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- 2.3. The Contractor shall administer services as follows:
  - 2.3.1. Access to Services
    - 2.3.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.3.2, below.
    - 2.3.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.3.2. Client Request and Application for Services
    - 2.3.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
      - 2.3.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.3.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services. In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
  - 2.3.3. Client Eligibility Requirements for Services

Contractor Initials mjc



- 2.3.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
- 2.3.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.3.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.

#### 2.3.4. Client Assessments and Service Plans

- 2.3.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.3.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due

North Country Home Health & Hospice Agency. Inc.

Exhibit A Amendment #3

Contractor Initials mjc



to mental health, or developmental issues or criminal histories receive services.

#### 2.3.5. Person Centered Provision of Services

- 2.3.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.3.5.1.1 Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.3.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.3.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.3.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.3.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.3.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.3.5.1.7. Individual's rights are affirmed and protected.
  - 2.3.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.3.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

#### 2.3.6. Client Fees and Donations

- 2.3.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.3.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.3.7 Adult Protection Services.
  - 2.3.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.

North Country Home Health & Hospice Agency. Inc.

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Date Jun 1, 2020



- 2.3.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.3.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.3.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.3.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.3.6.2.1. May charge fees to individuals, (except as stated in Section 2.3.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.3.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.3.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.3.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.3.7. Adult Protection Services

- 2.3.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.3.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.3.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.3.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

2.3.8. Referring Clients to Other Services

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2.3.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

#### 2.3.9. Client Wait Lists.

- 2.3.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- 2.3.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.3.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.3.9.3.1. The individual's full name and date of birth.
  - 2.3.9.3.2. The name of the service being requested.
  - 2.3.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
  - 2.3.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
  - 2.3.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
  - 2.3.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.3.9.4, below.
  - 2.3.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.3.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.3.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.3.9.4.2. Declining mental or physical health of the caregiver.
  - 2.3.9.4.3. Declining mental or physical health of the individual.
  - 2.3.9.4.4. Individual has no respite services while living with a caregiver.

North Country Home Health & Hospice Agency. Inc.

Exhibit A Amendment #3

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- 2.3.9.4.5. Length of time on the wait list.
- 2.3.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.3.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.3.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.3.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.

#### 2.3.10. E-Studio Electronic Information System

- 2.3.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
- 2.3.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
- 2.3.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.

#### 2.3.11. Criminal Background Check and BEAS State Registry Checks

2.3.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.

#### 2.3.12. Grievance and Appeals Process

2.3.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not-limited to:

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- 2.3.12.1.1. The client's name.
- 2.3.12.1.2. The type of service received by the client.
- 2.3.12.1.3. The date of written complaint or concern of the client.
- 2.3.12.1.4. The nature/subject of the complaint or concern of the client.
- 2.3.12.1.5. The staff position in the agency who addresses complaints and concerns.
- 2.3.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
- 2.3.12.1.7 The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2.3.13. Client Feedback

- 2.3.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.4. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.5. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.6. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.7. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.8. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.8.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.8.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.8.3. A description of time frames necessary for obtaining staff replacements.

North Country Home Health & Hospice Agency, Inc.

Exhibit A Amendment #3

Contractor Initials MJC

. Date \_\_\_\_\_



- 2.8.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.8.5. A description of the method for training new staff members performing duties under this Agreement.

### 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.3.6.2.
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2.1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site.
  - 3.2.2. The Contractor shall include in the written notification the following:

North Country Home Health & Hospice Agency. Inc.

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Contractor Initials mjc



- 3.2.2.1. The reasons for the inability to deliver services.
- 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
- 3.2.2.3. An explanation of how service recipients and the community shall be notified.
- 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

#### 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Contractor Initials MJC

# Adult In-Home Care - North Country Home Health & Hospice Agency, Inc

| •                           | 01/01/2017 through 0 | 6/30/2017 Service l   | Jnits            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 7,330   | \$9.58           | \$ 70,221.40  |
| Title IIIB In Home Services | 1/2 Hour             | 196   | \$9.58           | \$ 1,877.68   |
| Title IIIB Home Health Aide | 1/2 Hour             | 580   | \$12.50          | \$ 7,250.00   |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$24.50          | \$ -  |

| 07/01/2017 through 06/30/2018 Service Units |           |  |                  |   |  |  |  |
|---|-----------|--|------------------|---|--|--|--|
| In Home Services                            | Unit Type | Total # of Units of Service anticipated to be delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 14,660   | \$10.06          | \$ 147,479.60   |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 390  | \$10.06          | \$ 3,923.40   |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | _ 1,160  | \$13.13          | \$ 15,230.80  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour  | 0  | \$25.73          | \$ -  |  |  |  |
| <u> </u>                                    |           |  |                  | . 19154.2   |  |  |  |

|                             | 07/01/2018 through 06 | 3/30/2019 Service I   | Units            |   |
|-----------------------------|-----------------------|---|------------------|---|
| In Home Services            | Unit Type             | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour              | 14,660  | \$10.06          | \$ 147,479.60   |
| Title IIIB In Home Services | 1/2 Hour              | 390   | \$10.06          | \$ 3,923.40   |
| Title IIIB Home Health Aide | 1/2 Hour              | 1,160   | \$13.13          | \$ 15,230.80  |
| Title IIIB Nursing          | 1/2 Hour              | 0   | \$25.73          | \$ -  |
|                             |                       |   |                  | 19154.2   |

| 07/01/2019 through 06/30/2020 Service Units |           |   |                  |   |  |  |  |  |
|---|-----------|---|------------------|---|--|--|--|--|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 6,145   | \$12.00          | \$ 73,739.80  |  |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 163   | \$12.00          | \$ 1,961.70   |  |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 476   | \$16.00          | <b>\$</b> 7,615.40  |  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour  | . 0   | \$25.73          | \$ -  |  |  |  |  |

| 07/01/2020 through 06/30/2021 Service Units |           |   |                  |   |  |  |  |  |
|---|-----------|---|------------------|---|--|--|--|--|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 6,145   | \$12.00          | \$ 73,739.80  |  |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 163   | \$12.00          | \$ 1,961.70   |  |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 476   | \$16.00          | \$ 7,615.40   |  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour  | 0   | \$25.73          | \$  |  |  |  |  |

| 07/01/2021 through 06/30/2022 Service Units |           |   |                  |   |  |  |  |  |
|---|-----------|---|------------------|---|--|--|--|--|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |  |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 6,145   | \$12.00          | \$ 73,739.80  |  |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 163   | \$12.00          | \$ 1,961.70   |  |  |  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 476   | \$16.00          | \$ 7,615.40   |  |  |  |  |
| Title IIIB Nursing                          | 1/2 Hour  | 0   | \$25.73          | -   |  |  |  |  |

mjc

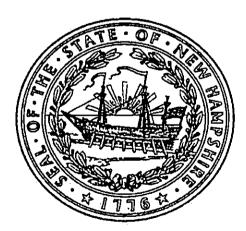
# State of New Hampshire **Department of State**

### **CERTIFICATE**

1, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NORTH COUNTRY HOME HEALTH & HOSPICE AGENCY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 18, 1970. 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: 66451

Certificate Number: 0004922249



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 28th day of May A.D. 2020.

William M. Gardner

Secretary of State

#### **CERTIFICATE OF AUTHORITY**

| I, Mell Brooks  | officer of the Corporation/LLC; ca   |   | , hereby certify that:  |
|---|--|---|---|
| (Name of the elected C  | flicer of the Corporation/LLC; ca  | nnot be co  | ontract signatory)  |
| 1. I am a duly elected Clerk/Sec  | cretary/Officer of North Cou<br>(Corporation/L   | untry Home<br>LC Name)                                | e health & Hospice Agency .   |
|   | of a vote taken at a meeting of the<br>lich a quorum of the Directors/sh<br>(Date)   |   | Directors/shareholders, duly called, and were present and voting.   |
| VOTED: That Michael (Name and Title   | el Counter, CEO & President<br>e of Contract Signatory)  | (ma   | y list more than one person)  |
| is duly authorized on behalf of agreements with the State   | North Country Home Health & (Name of Corporation/ LLC)   | Hospice A   | gency to enter into contracts or  |
| documents, agreements and o   |  | ndments,  | er is authorized to execute any and all revisions, or modifications thereto, which this vote.   |
| date of the contract/contract a thirty (30) days from the date of New Hampshire will rely on the position(s) indicated and that the limits on the authority of any list | mendment to which this certific<br>of this Certificate of Authority. I f<br>his certificate as evidence that<br>they have full authority to bind<br>ted individual to bind the corpora | ate is atta<br>urther cert<br>the perso<br>the corpor | remains in full force and effect as of the ched. This authority remains valid for ify that it is understood that the State of n(s) listed above currently occupy the ation. To the extent that there are any stracts with the State of New Hampshire, |
| all such limitations are expressl   | y stated herein.   | Mell i  | Brooks  |
| Dated: 5/27/2020  |  | Mell Brooks   | (May 29, 2020 10:00 EDT)  |
|   |  | •   | e of Elected Officer  |
|   |  | Name:<br>Title:                                       | Mall Dua alsa   |
| •   |  | . 11101   | Mell Brooks   |



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 06/01/2020

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).

| PRO  | DUCER  |        |               |  | CONTAC<br>NAME:  | T Willis To                                   | owers Watso               | on Certificate Cente                   | r  |              |
|--|--|--------|---------------|--|--|---|---------------------------|--|--|--------------|
| Will   | is Towers Watson Northeast, Inc.   |        |               | •  | PHONE  | 1_077_  | 945-7378                  |  |  | -467-2378    |
|  | 26 Century Blvd  |        |               |  | PHONE 1-877-945-7378 FAX (AC, No. Ext): 1-888-467-2378 E-MAIL ADDRESS: certificates@willis.com |   |                           |  |  |              |
|  | Box 305191   |        |               | •  | ADDRES   |   |                           |  |  | ·            |
| Nasr   | ville, TN 372305191 USA  |        |               | •  |  |   |                           | DING COVERAGE                          |  | NAIC #       |
|  |  |        |               |  | INSURE   | RA: Nationa                                   | al Fire & M               | arine Insurance Com                    | oany   | 20079        |
| INSU   | RED<br>h Country Healthcare, Inc   |        |               |  | INSURE   | RB:   |                           |  |  |              |
|  | over Lane  |        |               |  | INSUREI  | RC:   |                           |  | 1  |              |
|  | efield, NH 03598   |        |               |  | INSURE   | RD:   |                           |  |  |              |
|  |  |        |               |  | INSURE   | RF:   |                           |  |  |              |
|  |  |        |               |  | INSURE   |   |                           |  |  |              |
| COV  | /ERAGES CER  | TIFIC  | ATE           | NUMBER: W16687967                              | INCOULE.   |   |                           | 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 |  |        |               |  |  |   |                           | ICY PERIOD                             |  |              |
| IN   | DICATED. NOTWITHSTANDING ANY RE<br>ERTIFICATE MAY BE ISSUED OR MAY<br>ICLUSIONS AND CONDITIONS OF SUCH | PERT   | REME          | NT, TERM OR CONDITION<br>THE INSURANCE AFFORDI | OF ANY   | CONTRACT                                      | OR OTHER (<br>S DESCRIBE( | OCUMENT WITH RESPE                     | CT TO  | WHICH THIS   |
| INSR<br>LTR  | TYPE OF INSURANCE  | ADDL   | SUBR          | POLICY NUMBER                                  |  | POLICY EFF<br>(MM/DD/YYYY)                    | POLICY EXP                | LIMI'                                  | rs   |              |
| LIK  | X COMMERCIAL GENERAL LIABILITY   | Insu   | TTYD          | FOUND HOMBER                                   |  | <u>, , , , , , , , , , , , , , , , , , , </u> |                           | EACH OCCURRENCE                        | s  | 1,000,000    |
|  | <del></del>  |        |               |  |  |   |                           | DAMAGE TO RENTED                       | 5  | 50,000       |
|  | CLAIMS-MADE X OCCUR  |        |               |  |  |   |                           | PREMISES (Ea_occurrence)               |  | 1,000        |
| λ  |  | 1      |               | HN017659                                       |  | 10/01/2019                                    | 10/01/2020                | MED EXP (Any one person)               | \$   |              |
|  |  | 1      |               | ECG/10M  |  | 10/01/2019                                    | 10/01/2020                | PERSONAL & ADV INJURY                  | \$   | 1,000,000    |
|  | GEN'L AGGREGATE LIMIT APPLIES PER:   | ]      |               |  |  |   |                           | GENERAL AGGREGATE                      | S  | 3,000,000    |
|  | POLICY PRO- LOC  | ]      |               |  | Ì  |   |                           | PRODUCTS - COMP/OP AGG                 | \$   | 3,000,000    |
|  | OTHER:   |        |               |  | j  |   |                           |  | s  | ,            |
|  | AUTOMOBILE LIABILITY   |        |               |  | ĺ  |   |                           | COMBINED SINGLE LIMIT<br>(Ea accident) | \$   |              |
|  | ANY AUTO   |        |               |  |  |   |                           | BODILY INJURY (Per person)             | \$   |              |
|  | OWNED SCHEDULED  |        |               |  | i  |   |                           | BODILY INJURY (Per accident)           | s  |              |
|  | AUTOS ONLY AUTOS NON-OWNED   |        |               |  |  |   |                           | PROPERTY DAMAGE                        | s  |              |
|  | AUTOS ONLY AUTOS ONLY  |        |               |  | 1  |   |                           | (Per accident)                         | \$   |              |
|  |  |        | <u> </u>      | <u> </u>                                       |  |   |                           | <del></del>                            | <del>                                     </del> |              |
|  | UMBRELLA LIAB OCCUR  |        | ١.            | •  | !  | •   |                           | EACH OCCURRENCE                        | \$   |              |
|  | EXCESS LIAB CLAIMS-MADE  |        |               |  |  |   |                           | AGGREGATE                              | \$   |              |
|  | DED RETENTION \$   |        |               | +  |  |   |                           |  | \$   |              |
|  | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY  |        |               | ٠  | 1  |   |                           | PER OTH-                               |  |              |
|  | ANYPROPRIETOR/PARTNER/EXECUTIVE  | N/A    |               | •  |  |   |                           | E.L. EACH ACCIDENT                     | s  |              |
|  | OFFICER/MEMBER EXCLUDED? (Mandatory In NH)   | M/A    |               |  | •  |   |                           | E.L. DISEASE - EA EMPLOYER             | 5  |              |
|  | If yes, describe under<br>DESCRIPTION OF OPERATIONS below  |        |               |  |  |   | ,                         | E.L. DISEASE - POLICY LIMIT            | s  | · -          |
| A  | Professional Liability   | i      | <del> </del>  | HN017659                                       | i  | 10/01/2019                                    | 10/01/2020                | Claim Limits                           | 1,000  | .000 ·       |
|  |  |        |               |  |  |   |                           | Aggregate                              | 3,000  |              |
|  | Claims Made & Reported   | ŀ      |               |  |  |   |                           | ,,,,                                   | 7,000  |              |
|  |  | 155.44 | CODE          | AAA AANSI B                                    | <u> </u>   |   |                           |  |  |              |
|  | RIPTION OF OPERATIONS/LOCATIONS/VEHIC<br>th Country Healthcare, Andros                                 |        |               |  |  |   |                           |  | - Hòn  | ar           |
| NOI  | necticut Valley Hospital Asso  | cogg   | ion<br>IIII v | Wooks Wadical Cent                             | CII COU  | nery nome                                     | nealth e                  | respect to the co                      | rerece   |              |
|  | erenced herein.  | CIA    | .1011,        | HEEKS MEGICAL CHILL                            | 67 676   | i iiameu Iii                                  | ,                         | respect to the to                      | . erage  |              |
| rer  | arenced nerenn.  |        |               |  |  |   |                           |  |  |              |
|  |  |        |               |  |  |   |                           |  |  |              |
|  |  |        |               |  |  |   |                           |  |  |              |
|  |  |        |               |  |  |   |                           |  |  |              |
| CEE  | TIFICATE HOLDER  |        |               | •  | CANO   | ELLATION                                      | -                         |  |  |              |
| CLI  | CHITICATE HOLDER   |        |               |  | 1  | PELEXTION                                     |                           |  |  |              |
|  |  |        |               |  | SHO  | ULD ANY OF 1                                  | THE ABOVE D               | ESCRIBED POLICIES BE O                 | ANCELL   | .ED BEFORE   |
|  |  |        |               |  |  |   |                           | REOF, NOTICE WILL                      | BE DE  | LIVERED IN   |
|  |  |        |               |  | ACC  | ORDANCE WI                                    | TH THE POLIC              | Y PROVISIONS.                          |  |              |
|  |  |        |               |  |  |   | ·                         |  |  | ,            |
| Bur  | eau of Contracts & Procurement   |        |               |  | AUTHOR   | RIZED REPRESEI                                | NTATIVE                   |  |  |              |
|  | Pleasant Street  |        |               |  | ] ,  | Jula Mi                                       | Our an-                   | •                                      |  |              |
|  | cord, NH 03301   |        |               |  | <u> </u>   | 7.01  | - المان                   |  |  |              |
|  | ···········  |        |               |  |  | Ø 40  | 99 2016 AC                | OPD COPPORATION                        | All sice   | ata rasasuad |



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/4/2020

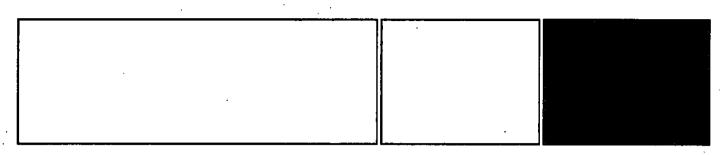
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN 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). CONTACT Mary Ellen Snell, CIC PRODUCER PHONE (A/C, No, Ext): (603) 715-9754 Davis & Towle Morrill & Everett, Inc. FAX (A/C, No): (603) 225-7935 115 Airport Road ADDRESS: msnell@davistowle.com Concord, NH 03301 INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: AmTrust North America, Inc. INSURED INSURER B : INSURER C : North Country Home Health & Hospice Agency Inc. 536 Cottage Street INSURER D Littleton, NH 03561 INSURER E INSURER F **CERTIFICATE NUMBER: REVISION NUMBER: COVERAGES** THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. ADDL SUBR POLICY EFF POLICY EXP LIMITS **POLICY NUMBER** TYPE OF INSURANCE COMMERCIAL GENERAL LIABILITY **EACH OCCURRENCE** DAMAGE TO RENTED PREMISES (Ea occurrence) CLAIMS-MADE MED EXP (Any one person) PERSONAL & ADV INJURY GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE JECT POLICY PRODUCTS - COMP/OP AGG OTHER: COMBINED SINGLE LIMIT (Ea\_accident) AUTOMOBILE LIABILITY ANY AUTO. BODILY INJURY (Per person) OWNED AUTOS ONLY SCHEDULED AUTOS BODILY INJURY (Per accident)
PROPERTY DAMAGE
(Per accident) HIRED ONLY NOTICEVENTER UMBRELLA LIAB OCCUR EACH OCCURRENCE **EXCESS LIAB** CLAIMS-MADE AGGREGATE DED RETENTION\$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY X PER STATUTE 7/1/2020 WWC3423390 7/1/2019 500,000 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT N N/A 500,000 E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below 500.000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) CANCELLATION CERTIFICATE HOLDER SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire Department of Health & Human Services 129 Pleasant Street AUTHORIZED REPRESENTATIVE Concord, NH 03301

# **Mission Statement**

"To provide quality home health and hospice care, utilizing a holistic approach, while working in collaboration with all community resources, to meet the comprehensive needs of the clients and their families, in a cost-effective manner."







FINANCIAL STATEMENTS

September 30, 2019 and September 30, 2018

With Independent Auditor's Report



#### INDEPENDENT AUDITOR'S REPORT

Board of Directors North Country Home Health & Hospice Agency, Inc.

We have audited the accompanying financial statements of North Country Home Health & Hospice Agency, Inc., which comprise the balance sheets as of September 30, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the year ended September 30, 2019 and nine months ended September 30, 2018, 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 audits 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 North Country Home Health & Hospice Agency, Inc. Page 2

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Country Home Health & Hospice Agency, Inc. as of September 30, 2019 and 2018, and the results of its operations, changes in its net assets and its cash flows for the year ended September 30, 2019 and nine months ended September 30, 2018, in accordance with U.S. generally accepted accounting principles.

#### Other Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2019 the Agency adopted new accounting guidance, 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.

Manchastar Now Hampshire

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire April 13, 2020

### **Balance Sheets**

# September 30, 2019 and 2018

## ASSETS

|   | · <u>2019</u>   | 2018  |
|---|---|---|
| Current assets Cash and cash equivalents Patient accounts receivable, less allowance for uncollectible accounts of \$162,787 in 2019 and \$137,686 in 2018 Other receivables Prepaid expenses       | \$ 1,175,731<br>_1,198,655<br>                                    | \$ 446,109<br>1,105,891<br>-<br>34,261                            |
| Total current assets  | 2,412,605   | 1,586,261   |
| Long-term investments   | 250,092   | 245,018   |
| Beneficial trust held by others   | 61,358  | 64,449  |
| Property and equipment, net   | 1,061,899   | 1,041,195   |
| Total assets  | \$ <u>3,785,954</u>   | \$ <u>2,936,923</u>   |
| LIABILITIES AND NET ASSETS  |   |   |
| Current liabilities Current portion of long-term debt Accounts payable and accrued expenses Due to related parties Accrued payroll and related expenses Deferred revenue  Total current liabilities | \$ 108,770<br>562,337<br>168,040<br>450,056<br>5,840<br>1,295,043 | \$ 105,540<br>457,318<br>228,892<br>358,667<br>5,840<br>1,156,257 |
| Long-term debt, excluding current portion   | 870,968   | <u>979,736</u>  |
| Total liabilities   | 2,166,011   | 2,135,993   |
| Net assets Without donor restrictions With donor restrictions   | 1,332,385<br>   | 510,281<br>   |
| Total net assets  | 1,619,943   | 800,930   |
| Total liabilities and net assets  | \$ <u>3,785,954</u>   | \$ <u>2,936,923</u>   |

### **Statements of Operations**

# Year Ended September 30, 2019 and Nine Months Ended September 30, 2018

|   | <u> 2019</u>     | <u>2018</u>      |
|---|------------------|------------------|
| Operating revenue                                   |                  |                  |
| Patient service revenue                             | \$ 8,019,246     | \$ 5,563,463     |
| Provision for bad debts                             | (248,187)        | (58,000)         |
| · ·   |                  |                  |
| Net patient service revenue                         | 7,771,059        | 5,505,463        |
| Grants  | 175,300          | 199,730          |
| Municipal and country appropriations                | 179,995          | 159,180          |
| Other operating revenue                             | 61,402           | 9,309            |
| Strong operating revenue                            |                  |                  |
| Total operating revenue                             | 8,187,756        | _5,873,682       |
|   |                  |                  |
| Operating expenses                                  |                  |                  |
| Salaries and benefits                               | 4,816,562        | 3,753,049        |
| Other operating expenses                            | 2,540,036        | 1,997,053        |
| Depreciation  | 89,360           | 49,856           |
| Interest expense                                    | <u>34,758</u>    | <u>33,644</u>    |
|   |                  |                  |
| Total operating expenses                            | <u>7,480,716</u> | <u>5,833,602</u> |
|   |                  |                  |
| Operating income                                    | <u> </u>         | 40,080           |
|   |                  |                  |
| Other revenue and gains                             |                  |                  |
| Contributions                                       | 109,312          | 45,604           |
| Investment income, net                              | 3,721            | 2,248            |
| Change in fair value of investments                 | <u> 2,031</u>    | 3,046            |
| Total other revenue and going                       | 115.064          | 50 909           |
| Total other revenue and gains                       | <u>115,064</u>   | 50,898           |
| Excess of revenue over expenses and increase in net |                  | •                |
| assets without donor restrictions                   | \$ 822,104       | \$ 90,978        |
| assets without doubt lestilictions                  | , <del></del>    | <u> </u>         |

#### **Statements of Changes in Net Assets**

# Year Ended September 30, 2019 and Nine Months Ended September 30, 2018

|   | Without<br>Donor    | With<br>Donor |                     |
|---|---------------------|---------------|---------------------|
|   | Restrictions        | Restrictions  | Total               |
| Balance, December 31, 2017  | \$ <u>419,303</u>   | \$ 290,617    | \$ 709,920          |
| Excess of revenue over expenses and increase in net assets without donor restrictions | 90,978              | -             | 90,978              |
| Change in fair value of beneficial trust held by others                               |                     | 32            | 32                  |
| Change in net assets  | 90,978              | 32            | 91,010              |
| Balance, September 30, 2018   | <u>510,281</u>      | 290,649       | 800,930             |
| Excess of revenue over expenses and increase in net assets without donor restrictions | 822,104             | . •           | · 822,104           |
| Change in fair value of beneficial trust held by others                               | -                   | (3,091)       | (3,091)             |
| Change in net assets  | 822,104             | (3,091)       | 819,013             |
| Balance, September 30, 2019   | \$ <u>1,332,385</u> | \$ 287,558    | \$ <u>1,619,943</u> |

### Statements of Cash Flows

# Year Ended September 30, 2019 and Nine Months Ended September 30, 2018

| ·   |     | <u>2019</u>       |     | <u>2018</u>        |
|---|-----|-------------------|-----|--------------------|
| Cash flows from operating activities                                      |     |                   | •   |                    |
| Change in net assets  | \$  | 819,013           | \$  | 91,010             |
| Adjustments to reconcile change in net assets to net cash provided (used) | Ф   | 015,015           | Ψ   | 91,010             |
|   |     |                   |     |                    |
| by operating activities  Depreciation                                     |     | 89,360            | •   | 49,856             |
| Provision for bad debts   |     | 248,187           |     | 58,000             |
|   |     | •                 |     |                    |
| Change in fair value of investments                                       |     | (2,031)           |     | (3,046)            |
| Change in fair value of beneficial trust held by others                   |     | 3,091             |     | (32)               |
| Loss on disposal of asset   |     | -                 |     | 3,423              |
| (Increase) decrease in the following assets                               |     | (240.054)         |     | /7E 247)           |
| Patient accounts receivable   |     | (340,951)         |     | (75,247)           |
| Other receivables   |     | (9,150)           |     | 23,938             |
| Prepaid expenses  |     | 5,192             |     | (20,032)           |
| Increase (decrease) in the following liabilities                          |     |                   |     | (0.40.5.40)        |
| Accounts payable and accrued expenses                                     | /   | 105,019           |     | (349,548)          |
| Due to related parties  |     | (60,852)          |     | (291,909)          |
| Accrued payroll and related expenses                                      |     | 91,389            |     | 143,345            |
| Deferred revenue  | -   | <u> </u>          | _   | (222 <u>,590</u> ) |
| Net cash provided (used) by operating activities                          | -   | 948,267           | _   | (592,832)          |
| Cash flows from investing activities                                      |     |                   |     |                    |
| Purchases of investments  |     | (19,354)          |     | (14,081)           |
| Proceeds from sale of investments   |     | 16,311            |     | 12,381             |
| Capital expenditures  |     | (110,064)         |     | (40,633)           |
| ,   | -   |                   | -   | ·                  |
| Net cash used by investing activities                                     | -   | <u>(113,107</u> ) | -   | (42,333)           |
| Cash flows from financing activities                                      |     |                   |     |                    |
| Proceeds from the issuance of long-term debt                              |     | 511,728           |     | 608,645            |
| Principal payments on long-term debt                                      | _   | <u>(617,266</u> ) | _   | (8,313)            |
| Net cash (used) provided by financing activities                          |     | (105,538)         |     | 600,332            |
| rect cash (asca) provided by intaholing activities                        | •   | •                 | _   | 000,002            |
| Net increase (decrease) in cash and cash equivalents                      |     | 729,622           |     | (34,833)           |
| Cash and cash equivalents, beginning of period                            | -   | 446,109           | _   | 480,942            |
| Cash and cash equivalents, end of period                                  | \$. | 1,175,731         | \$_ | 446,109            |
| Supplemental disclosure of cash flow information:                         |     |                   |     |                    |
| Cash paid for interest  | \$  | 34,758            | \$  | 33,644             |
| Noncash reclassification of amounts from due to related parties           | ٠,  |                   | -   |                    |
| to long-term debt   | \$  | -                 | \$_ | 450,000            |
| _   |     |                   | _   |                    |

#### **Notes to Financial Statements**

#### September 30, 2019 and 2018

### 1. Summary of Significant Accounting Policies

#### **Organization**

North Country Home Health & Hospice Agency, Inc. (the Agency) is a non-profit corporation organized in New Hampshire. The Agency's primary purposes are to provide home health care, hospice and health promotion services.

On September 23, 2015 the Agency entered into an affiliation agreement with North Country Healthcare, Inc., effective January 2017. Upon affiliation, North Country Healthcare, Inc. became the sole member of the Agency.

#### **Basis of Statement Presentation**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, Not-For-Profit Entities. Under FASB ASC 958 and FASB ASC 954, Health Care Entities, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 958 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

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

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions are to be met by actions of the Agency 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 statements of operations and changes in net assets.

#### **Income Taxes**

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

#### **Notes to Financial Statements**

#### September 30, 2019 and 2018

#### **Use of Estimates**

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

#### Cash and Cash Equivalents

Cash and cash equivalents represents cash deposits with banks and money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

The Agency has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Agency has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

#### **Allowance for Uncollectible Accounts**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identifying trends for all funding sources in the aggregate. In addition, balances in excess of 365 days 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.

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

|  |     | <u>2019</u>       |     | <u>2018</u>       |
|--|-----|-------------------|-----|-------------------|
| Balance, beginning of period                       | \$  | 137,686           | \$  | 165,026           |
| Provision for bad debts                            |     | 248,187           |     | 58,000            |
| Northern New Hampshire Collaborative, Inc. (NNHHC) |     |                   |     |                   |
| allowance for uncollectible accounts               |     | -                 |     | 25,026            |
| Write-offs   | _   | <u>(223,086</u> ) | _   | <u>(110,366</u> ) |
|  |     |                   | _   |                   |
| Balance, end of period                             | \$_ | <u> 162,787</u>   | \$_ | 137,686           |

The NNHHC allowance for uncollectible accounts in 2018 is a result of NNHHC dissolving in December 2017 and the Agency acquiring the carrying value of the net assets of NNHHC as a contribution for no consideration. The increase in the current year provision is related to increases in the aging of accounts receivable.

#### **Notes to Financial Statements**

### September 30, 2019 and 2018

#### **Long-Term Investments**

The Agency reports investments at fair value, and has elected to report all gains and losses in the excess of revenue over expenses, to simplify the presentation of these accounts in the statements of operations, unless otherwise stipulated by the donor or State law.

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 values of investments will' occur in the near term and that such changes could materially affect the amounts reported in the balance sheets, statements of operations, and changes in net assets.

## **Beneficial Trust Held by Others**

The Agency is the beneficiary of a perpetual trust administered by the New Hampshire Charitable Foundation (the Foundation). Although the Agency does not have access to the underlying principal, a portion of income earned from the trust is available and distributed annually to the Agency. The Agency's share of trust principal is recognized as net assets with donor restrictions at fair value. Annual income distributions are recognized as increases in net assets without donor restrictions. Changes in market value of beneficial trust assets are reported as increases or decreases in net assets with donor restrictions.

## **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method, with a half-year convention, over the useful lives of the related assets.

#### **Net Assets With Donor Restrictions**

Net assets with donor restrictions are those whose use by the Agency has been limited by donors to a specific purpose. There were no purpose restricted net assets for the year ended September 30, 2019 and nine months ended September 30 2018.

Net assets with donor restrictions in perpetuity are those that have been restricted by donors to be maintained by the Agency in perpetuity. Generally, the donors of these assets permit the Agency to use all or part of the income earned on related investments for general or specific purposes.

Net assets with donor restrictions, all in perpetuity, consisted of the following:

|   | <u>2019</u>                 | <u>2018</u> |
|---|-----------------------------|-------------|
| Beneficial interest in perpetual trust<br>Endowment | \$ 61,358<br><u>226,200</u> |             |
| Total   | \$ <u>287,558</u>           | \$ 290,649  |

#### **Notes to Financial Statements**

#### September 30, 2019 and 2018

## Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity-level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a perdiem basis, with no retrospective settlement, provided the Agency's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Services to all patients are recorded as revenue when services are rendered. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Agency's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

#### **Recently Issued Accounting Pronouncement**

In August 2016, 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 existing 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, plant 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 the Agency for the year ended September 30, 2019.

#### **Notes to Financial Statements**

#### September 30, 2019 and 2018

## 2. Availability and Liquidity of Financial Assets

As of September 30, 2019, the Agency has working capital of \$1,117,562 and average days (based on normal expenditures) cash and liquid investments on hand of 57 which includes cash, cash equivalents and long-term investments, net of funds to be held in perpetuity.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds, were as follows as of September 30:

|   | <u> 2019</u>                       | <u>2018</u>                 |
|---|------------------------------------|-----------------------------|
| Cash and cash equivalents Patient accounts receivable, net Municipal appropriation receivable | \$ 1,175,731<br>1,198,655<br>9,150 | \$ 446,109<br>1,105,891<br> |
| Financial assets available to meet cash needs for general expenditures within one year        | \$ <u>2,383,536</u>                | \$ <u>1,552,000</u>         |

The Agency manages its cash available to meet general expenditures following two guiding principles:

- Operating within a prudent range of financial soundness and stability; and
- Maintaining adequate liquid assets.

## 3. Long-Term Investments

Investments, stated at fair value, consisted of the following:

|  |               | <u> 2019</u>               |      | <u>2018</u>                |
|--|---------------|----------------------------|------|----------------------------|
| Cash and cash equivalents Equities Fixed income, other   | \$            | 2,278<br>80,064<br>7,339   | \$   | 3,221<br>64,960<br>7,185   |
| Mutual funds     Equity securities     Fixed income Beneficial trust held by others                                | _             | 82,152<br>78,259<br>61,358 |      | 97,422<br>72,230<br>64,449 |
| . Total  | *_            | 311,450                    | \$_  | 309,467                    |
| The amounts are reported in the balance sheets as follows:  Long-term investments  Beneficial trust held by others | <b>\$</b><br> | 250,092<br><u>61,358</u>   | \$ · | 245,018<br>64,449          |
| Total  | \$_           | 311,450                    | \$_  | 309,467                    |

#### **Notes to Financial Statements**

## September 30, 2019 and 2018

### Fair Value Measurement

FASB ASC Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The fair value of all of the Agency's investments is measured on a recurring basis using level 1 inputs, with the exception of the beneficial trust held by others, which is measured on non-recurring basis using level 3 inputs. The fair value of the beneficial trust held by others is determined annually based on the fair value of the assets in the trust as represented by the Foundation's management. The Agency's management determines the reasonableness of the methodology by evaluating market developments.

The following table sets forth by level, within the fair value hierarchy, the Agency's assets at fair value as of September 30, 2019 and 2018.

Access of Edin Value on of

|                                 | September 30, 2019 |         |     |         |      |                  |             |                |
|---------------------------------|--------------------|---------|-----|---------|------|------------------|-------------|----------------|
| •                               |                    | Level 1 |     | Level 2 | ļ    | Level 3          |             | <u>Total</u>   |
| Cash and cash equivalents       | \$                 | 2,278   | \$  | •       | \$   | -                | \$          | 2,278          |
| Equities                        |                    | 80,064  |     | •       |      | -                |             | 80,064         |
| Fixed income, other             |                    | 7,339   |     | -       |      | •                |             | 7,339          |
| Mutual funds                    |                    |         |     |         |      |                  |             |                |
| Equity securities               |                    | 82,152  |     | -       |      | -                |             | 82,152         |
| Fixed income                    |                    | 78,259  |     | . •     |      | -                |             | 78,259         |
| Beneficial trust held by others | _                  | -       | _   | =       | _    | 61,35 <u>8</u> . | · _         | 61,358         |
|                                 | •                  | 050 000 | •   |         | •    | 64.050           | •           | 244 450        |
| Total investments               | \$_                | 250,092 | \$_ |         | * *_ | <u>61,358</u>    | <b>\$</b> _ | <u>311,450</u> |

## **Notes to Financial Statements**

## September 30, 2019 and 2018

## Assets at Fair Value as of September 30, 2018

|                                 |     | Level 1 |     | Level 2 | •          | Level 3    |     | <u>Total</u> |
|---------------------------------|-----|---------|-----|---------|------------|------------|-----|--------------|
| Cash and cash equivalents       | \$  | 3,221   | \$  | -       | \$         | <u>-</u>   | \$  | 3,221        |
| Equities                        |     | 64,960  |     | -       |            | -          |     | 64,960       |
| Fixed income, other             |     | 7,185   |     | -       |            | -          |     | 7,185        |
| Mutual funds                    |     |         |     |         |            |            |     |              |
| Equity securities               |     | 97,422  |     | -       |            | , <b>-</b> |     | 97,422       |
| Fixed income                    |     | 72,230  |     | -       |            |            |     | 72,230       |
| Beneficial trust held by others | -   |         |     |         | <u>-</u> - | 64,449     | _   | 64,449       |
| Total investments               | \$_ | 245,018 | \$_ | -       | \$_        | 64,449     | \$_ | 309,467      |

The following presents the change in the assets measured at fair value based on Level 3 inputs:

|                              |      | <u>2019</u>     | <u>2018</u> |
|------------------------------|------|-----------------|-------------|
| Balance, beginning of period | \$   | 64,449 \$       | 64,417      |
| Change in fair value         |      | (271)           | 2,126       |
| Distributions                |      | (2,399)         | (1,780)     |
| Fees                         | _    | <u>(421</u> ) _ | (314)       |
| Balance, end of period       | · \$ | 61,358 \$       | 64,449      |

## 4. Property and Equipment

Property and equipment consists of the following:

|   | <u>2019</u>                               | <u>2018</u>                        |
|---|---|------------------------------------|
| Land<br>Building and improvements<br>Furniture, fixtures, and equipment | \$ 168,203<br>1,062,157<br><u>699,762</u> | \$ 168,203<br>1,062,157<br>589,698 |
| Total cost  | 1,930,122                                 | 1,820,058                          |
| Less accumulated depreciation   | 868,223                                   | <u>778,863</u>                     |
| Property and equipment, net   | \$ <u>1,061,899</u>                       | \$ <u>1,041,195</u>                |

#### **Notes to Financial Statements**

#### September 30, 2019 and 2018

#### 5. Endowment

The Agency has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Agency classifies as net assets with donor restrictions (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment, and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund (also known as historical cost). Net appreciation in excess of the historical cost is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of procedure prescribed by UPMIFA.

In accordance with UPMIFA, the Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Agency; and
- (7) The investment policies of the Agency.

## Spending Policy

Investment income earned on endowments is expended when earned unless otherwise stipulated by the donor. Donors have allowed the income earned to be used for general purposes.

#### Funds with Deficiencies

From time to time, the fair value of assets associated with donor-restricted endowment funds may fall below the level that the donor or the Act requires the Agency to retain as a fund of perpetual duration. There were no such deficiencies as of September 30, 2019 and 2018.

#### Return Objectives and Risk Parameters

The Agency has adopted an investment policy for endowment assets that attempts to provide a predictable stream of funding to programs supported by its endowment, while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Agency must hold in perpetuity or for a donor-specified period and whose income is available for operations. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that meet or exceed designated benchmarks while incurring a reasonable and prudent level of investment risk. The endowment assets consist of a balanced portfolio of cash, debt and equity securities.

## **Notes to Financial Statements**

## September 30, 2019 and 2018

The following summarizes changes in endowment assets:

|  | Without Donor    | With<br>Donor   | Total             |
|--|------------------|-----------------|-------------------|
|  | Restrictions     | Restrictions    | <u>Total</u>      |
| Balance December 31, 2017                  | \$ <u>14,072</u> | \$ 226,200      | \$ <u>240,272</u> |
| Interest income                            | · •              | 3,203           | 3,203             |
| Investment fees                            | •                | (1,503)         | (1,503)           |
| Change in fair value                       | -                | 3,046           | 3,046             |
| Appropriations pursuant to spending policy | 4,746            | <u>(4,746</u> ) |                   |
| Balance September 30, 2018                 | <u> 18,818</u>   | 226,200         | 245,018           |
| Interest income                            | •                | 5,445           | 5,445             |
| Investment fees                            | •                | (2,402)         | (2,402)           |
| Change in fair value                       | •                | 2,031           | 2,031             |
| Appropriations pursuant to spending policy | <u>5,074</u>     | <u>(5,074</u> ) | -                 |
| Balance September 30, 2019                 | \$ 23,892        | \$ 226,200      | \$ 250,092        |

## **Notes to Financial Statements**

## September 30, 2019 and 2018

## 6. Long-term Debt

Long-term debt consisted of the following:

|   |            | <u>2019</u> |     | <u>2018</u> |
|---|------------|-------------|-----|-------------|
| 3.50% mortgage payable to a local bank, payable in monthly installments of \$2,329, including principal and interest, through February 2021 when interest will be adjusted to prime plus 0.50% for the remaining term of the loan, collateralized by real estate. The maturity date for this mortgage is in September 2044. | \$         | 465,187     | \$  | 476,631     |
| 3.00% promissory note, payable in annual installments of \$43,000, including principal and interest, through September 2024 due to Littleton Regional Health Care.  |            | 221,257     |     | 261,716     |
| 3.00% promissory notes, payable in annual installments ranging from \$8,000 to \$28,000, including principal and interest, through September 2024 due to related parties.   | _          | 293,294     | _   | 346,929     |
|   |            | 979,738     |     | 1,085,276   |
| Less current portion  | _          | 108,770     | _   | 105,540     |
| Long-term debt, less current portion  | <b>\$_</b> | 870,968     | \$_ | 979,736     |

The Agency is required to meet an annual minimum debt service coverage ratio as defined in the loan agreement with Woodsville Guaranty Savings Bank. The covenant was not met at September 30, 2019. The Agency obtained a one year waiver of the requirement from the bank.

Principal maturities of the above notes over the next five years and thereafter are as follows:

| 2020       | <b>, \$</b> | 108,770 |
|------------|-------------|---------|
| 2021       |             | 112,099 |
| 2022       |             | 115,530 |
| 2023       |             | 119,067 |
| 2024       | ·           | 122,712 |
| Thereafter |             | 401,560 |
|            | •           |         |
| Total      | \$          | 979.738 |

#### **Notes to Financial Statements**

#### September 30, 2019 and 2018 .

### 7. Patient Service Revenue

Patient service revenue is as follows:

|   | <u>2019</u>           | <u>2018</u>               |
|---|-----------------------|---------------------------|
| Medicare  | \$ 6,518,841          | \$ 4,341,650              |
| Medicaid Other third-party payers and private pay | 448,171<br>_1,052,234 | 496,686<br><u>725,127</u> |
| Total   | \$ <u>8,019,246</u>   | \$ <u>5,563,463</u>       |

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Agency believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Agency 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 Agency does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide such services is not considered material to the financial statements.

The Agency was able to provide the above charity care under local community support and state grants. Local community support consisted of contributions and municipal and county appropriations.

#### 8. Retirement Plan

The Agency has a 403(b) retirement plan. The retirement plan expense was \$50,877 and \$40,472 or for the years ended September 30, 2019 and 2018, respectively.

#### **Notes to Financial Statements**

## September 30, 2019 and 2018

## 9. Functional Expenses

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

|                                  | <u> 2019</u>        | <u>2018</u>         |
|----------------------------------|---------------------|---------------------|
| Program services                 | •                   | •                   |
| Salaries and related expenses    | \$ 3,878,192        | \$ 2,927,240        |
| Program supplies                 | 437,405             |                     |
| Contract services                | 680,922             | 624,737             |
| Other operating expenses         | 881,708             | 537,018             |
| Depreciation                     | 71,953              | 38,369              |
| Interest                         | 27,987              | 25,892              |
| Total program services           | 5,978,167           | 4,585,789           |
| Administrative and general       |                     |                     |
| Salaries and related expenses    | 938,370             | 825,809             |
| Contract services                | 378,057             | 273,761             |
| Other operating expenses         | <i>≀</i> 161,944    | 129,004             |
| Depreciation                     | 17,407              | 11,487              |
| Interest                         | <u>6,771</u>        | <u>7,752</u>        |
| Total administrative and general | <u>1,502,549</u>    | 1,247,813           |
| Total                            | \$ <u>7,480,716</u> | \$ <u>5,833,602</u> |

The Agency uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general expenses.

## 10. Litigation

The Agency is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Agency's future financial position or results of operations.

## **Notes to Financial Statements**

## September 30, 2019 and 2018

### 11. Concentration of Risk

The Agency grants credit without collateral to its patients, most of who are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source.

|                   | · <u>201</u> 9 | <u>2018</u>              |
|-------------------|----------------|--------------------------|
| Medicare          |                | <b>67 %</b> 74 %         |
| VA Administration |                | <b>12</b> 8              |
| Other             |                | <u> </u>                 |
| Total             | 1              | <u>00</u> % <u>100</u> % |

## 12. Related-Party Transactions

Amounts due to related parties to entities related through common control, are as follows:

|   | <u>2019</u>                                       |             | <u>2018</u>  |
|---|---|-------------|--|
| Littleton Regional Healthcare Weeks Medical Center North Country Healthcare LRG Healthcare Androscoggin Valley Hospital Upper Connecticut Valley Hospital 45th Parallel EMS | \$ -<br>98,36<br>5,03<br>-<br>56,10<br>8,08<br>45 | 3<br>0<br>4 | 60,214<br>77,234<br>66,589<br>4,851<br>18,893<br>1,111 |
| Total   | \$ 168.04   | 0 \$        | 228,892  |

Amounts due to related parties and included in long-term debt at September 30, 2019 and 2018 consisted of the following

| ·   |     | <u>2019</u> |     | <u>2018</u> |
|---|-----|-------------|-----|-------------|
| 3% note payable to Androscoggin Valley Hospital.      | \$  | 144,074     | \$  | 1,70,421    |
| 3% note payable to Weeks Medical Center.              |     | 108,056     |     | 127,816     |
| 3% note payable to Upper Connecticut Valley Hospital. | _   | 41,164      | _   | 48,692      |
|   | \$_ | 293,294     | \$_ | 346,929     |

Littleton Regional Healthcare divested itself from North Country Healthcare Inc., the sole member of the Agency, effective September 30, 2019 and has not been reflected as a related party in the financial statements.

### **Notes to Financial Statements**

#### September 30, 2019 and 2018

## 13. Malpractice Insurance

The Agency insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at September 30, 2019 which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims or incidents which require loss accrual.

#### 14. Subsequent Events

Subsequent to September 30, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Most sectors are experiencing disruption to business operations and may feel further impact related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impacts to the Agency as of April 13, 2020, management believes that a material impact on the Agency's financial position and results of future operations is reasonably possible.

The U.S. government has responded with three phases of relief legislation, as a response to the COVID-19 outbreak. The most recent legislation was enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans, 2) provides additional funding for grants and technical assistance, 3) delays due dates for employer payroll taxes and estimated tax payments for corporations, and 4) revises provisions of the Internal Revenue Code (or IRC if defined elsewhere), including those related to losses, charitable deductions, and business interest. Management is evaluating the impact of the CARES Act on the Agency, including its potential benefits and limitations that may result from, among other things, additional funding to offset the cost impact. Accordingly, the effects of the CARES Act on the Agency's financial statements have not yet been determined.

6/1/2020 Terms

## In Term on 1/8/2020 for NCHHHA Board of Directors

| Member             | Start     | End        | Role                |
|--------------------|-----------|------------|---------------------|
| Brian O'Hearn      | 4/18/2018 | 4/30/2021  |                     |
| Chrissy Smith      | 1/1/2020  | 12/31/2022 |                     |
| Gail Tomlinson     | 1/1/2020  | 3/25/2020  |                     |
| Gary Chase         | 4/1/2016  | 12/31/2025 | Executive Assistant |
| John Starr         | 1/1/2020  | 12/31/2021 | •                   |
| Koren Superchi, RN | 1/1/2020  | 12/31/2020 |                     |
| Mell Brooks        | 1/1/2020. | 12/31/2022 | Secretary           |
| Michael Counter    | 2/9/2017  | 12/31/2025 | President           |
| Nancy Schoenewaldt | unlir     | mited      |                     |
| Nicholas Delaney   | unlir     | mited      |                     |
| Pat Kelly          | 1/1/2020  | 12/31/2020 | Treasurer           |
| Roxie Severance    | 1/1/2020  | 12/31/2021 | Chair               |
| Stephanie Chase    | unlir     | mited      |                     |
| Tom Mee            | unlir     | mited      | NCH CEO             |

## Jessica C. Foster-Hebert, RN

## Objective

Patient oriented Registered Nurse with solid knowledge in the setting of Oncology, Urology and Infusion Therapy. I have been a dedicated nurse at Littleton Regional Healthcare for over 5 years working in multiple clinical roles. I look forward to continued service for the patients, providers and clinical staff in our community.

## Education

## ASSOCIATE DEGREE NURSING | 5/2013 | WHITE MOUNTAINS COMMUNITY COLLEGE

- Major: Nursing
- · Minor: Health Science and General Studies
- · Related coursework: Nutrition, Child Development, Medical Ethics, BSN required studies

## LISICENSED PRACTICAL NURSE | 11/2008 | CARE-MED EDUCATIONAL SERVICES

Major: Practical Nursing

## Littleton Regional Healthcare

### **UROLOGY -CLINICAL TEAM LEADER**

- · Daily clinical oversight within the Urology office
- · Serve as lead nurse and work directly with providers and management team
- Oversight of new hire office orientation and provide clinical competency training
- · Development of process and workflow changes
- Provide direct urology related nursing care
- · Patient navigation within the urology care spectrum
  - · Review quality measures for department
  - Maintain CMS standards within the office
  - Serve as Resource Nurse to other specialty practices-assisting with navigation, clinical training as well as procedures as needed
  - Liaison between patient and provider

## ONCOLOGY/INFUSION

- Direct patient care in outpatient setting.
- · Clinical nurse for Dartmouth Norris Cotton Cancer Center Medical Oncologist
- · Patient navigation within the oncology care spectrum
- Active participant in quality measure for department
- Administration of chemotherapy and biotherapy medications
- · Proficient in IV, Medi-Port, PICC line access, care and maintenance
- · Preceptor to new hire nurses
- Administration of medications for hematology, rheumatology, gastroenterology and infectious disease processes

## **CERTIFICATIONS/SKILLS**

- Proficient in EPIC, Paragon Citrix and eClinicalWorks electronic medical records
- · ACLS/BLS certified
- ONS-Chemotherapy and Bio-Therapy administration certified
- · PICC Excellence Certified in PICC line placement

## **AWARDS/ACTIVITIES**

- · Employee Of The Year Nominee
- 🦖 New Hampshire Long Term Care Foundation Scholarship recipient
- . · Palliative Care Team Member
  - · NPPEC-Quality Competencies Review Committee Member

## Referances

Available upon request

## MICHAEL J. COUNTER

## QUALIFICATIONS PROFILE

Highly proficient and accomplished business manager and leader with extensive experience in financial and cost accounting as well as overall business management.

- Skilled leader, adept at strategic planning, teambuilding, organizational dynamics, highly focused on creating and driving strategic business initiatives to successful outcomes
- Mission driven financial professional, proficient in budgeting, forecasting, and analysis processes for general ledger activity including international operations.
- > Focused on cost reduction through maximization of team participation and direct decision making
- Proficient with analytical tools including MS Excel, Solomon, McKesson, Oracle, MS Word. MS PowerPoint

#### PROFESSIONAL EXPERIENCE

VISITING NURSE ASSOCIATION AND HOSPICE OF VT & NH

8/2009 to Present

Chief Financial Officer (2012 - Present)

Manage the Finance, Revenue Cycle, Information Technology and Facilities departments for this \$20 million Visiting Nurse/Home Health and Hospice Organization. Act as Corporate Treasurer. Key internal employee informing and advising the Finance Committee of the Board of Directors. Oversee investment advisors and board designated assets. Advisor to the management team on business issues particularly in the area of the annual fiscal and statistical budgets and capital plan. Responsible for detail analytics especially budget to actual reporting, and forecasting. Assist the CEO in the formation of the Agency's strategic plan. Key member of acquisition and affiliation work groups. Inform and work closely with other Agency Directors and Managers. Responsible for facilities management and related functions.

#### Controller (2009 – 2012)

Manage the Accounts Payable, Payroll and Financial Reporting functions for this \$20 million non profit home health agency. Responsible for Internal and External Financial Reporting, Statistical Reporting, Revenue Cycle Review, Budgeting, Forecasting, Variance Analysis, Annual Financial Audit, Internal Controls and State Reporting requirements as well as Fixed Asset management and contract management functions. Manage the Senior Accountant, A/P coordinator and Payroll coordinator.

Consulting -

12/2008 to 4/2009

Scott Construction - Temporary Controller Lyndon State College - Adjunct Professor

DCI (Design Contempo, Inc.) - Lisbon, NH

4/2005 to 12/2008

#### Controller

Manage all financial functions for this mid-size furniture manufacturing company. Responsible for all aspects of financial reporting and treasury functions. Manage preparation of monthly financial reports primarily profit and loss, balance sheet, and cash flow statements with associated analytical review with a focus on product family and plant level profit and loss reporting. Prepare detailed monthly, and yearend financial reporting packages including written commentary and analysis. Prepare detail thirteen week cash flow projections. Act as primary liaison with lenders. Supervise two plant

accountants and two clerical staff. Direct accounts receivable and accounts payable functions. Manage audit engagements. Responsible for performance appraisal reviews.

## LYDALL THERMAL/ACOUSTICAL, Inc. - St. Johnsbury, VT

8/2002 to 4/2005

### Controller

Prepare monthly financial reports primarily profit and loss and balance sheet, with associated analytical review with a special focus on SBU profit and loss reporting for this manufacturer of automotive heat shields. Manage the cost accounting function to include setting up and maintaining plant standard cost system. Prepare detailed monthly, quarterly and yearend financial reporting packages including written commentary and analysis. Instituted physical inventory procedures. Computed IRR and EVA metrics relative to capital projects and proposals. Supervise and coordinate annual budget process. Team leader for Sarbanes-Oxley Section 404 implementation. Supervise Assistant Controller, Plant Accountant and two clerical staff. Directed accounts receivable and accounts payable function. Responsible for performance appraisal reviews.

HARDIGG INDUSTRIES - South Deerfield, MA

4/1998 to 5/2002

Accounting Manager (2000-2002)

Prepared monthly financial reports including profit and loss, balance sheet, and cash flow statements. Supervised staff of nine including three staff accountants, two cost accountants, and four accounting clerks. Directed accounts receivable and accounts payable transactions. Managed cost accounting processes. Prepared weekly cash forecasts. Organized audit engagements. Controlled physical inventory functions at three U.S. facilities. Managed budget process for all domestic facilities as well as China facility. Handled bank collateral reporting. Interacted with vendors to negotiate payment terms. Executed performance appraisal reviews. Hired and trained accounting staff. Devised accounting department mission statement and strategies to achieve our mission.

Senior Cost Accountant (1998-2000)

## EDUCATIONAL BACKGROUND

**MBA** 

University of Massachusetts, - Amherst, MA

BA in Liberal Studies (concentration Accounting and Economics)
WESTFIELD STATE COLLEGE – WESTFIELD, MA

#### CERTIFICATIONS

CHFP - CERTIFIED HEALTHCARE FINANCIAL PROFESSIONAL HEALTHCARE FINANCIAL MANAGEMENT ASSOCIATION

LEAN SIX SIGMA YELLOW BELT
DARTMOUTH-HITCHCOCK VALUE INSTITUTE

## REFERENCES

**AVAILABLE UPON REQUEST** 

## SIGNIFICANT ACCOMPLISHMENTS

## VISITING NURSE ASSOC. OF VERMONT & NEW HAMPSHIRE

12/2012 to Present

## Chief Financial Officer/Senior Director of Finance

- ♦ Key colleague to the CEO in development of the Agency's strategic plan utilizing the Kaplan/Norton Balanced Scorecard
- Sole VNH management member chosen for a leadership team working toward formal affiliation with Dartmouth-Hitchcock Health System
- Sole VNH management member chosen to negotiate the purchase of a private duty business entity – the first in VNH's history
- Sole management member chosen to successfully negotiate and purchase VNH's first permanent office space.
- Developed and assisted other Directors to develop department scorecards to tie into Balanced
   Scorecard metrics
- Implemented change management processes with Finance and I/T staff resulting in reduction of 2 management FTE's and increased department performance
- Significantly improved cash flow by reducing DSO from 69 days to 40 days
- Champion of administrative cost reduction team, reducing overhead from 42% of revenue to 38% in one year

## VISITING NURSE ASSOC. OF VERMONT & NEW HAMPSHIRE

8/2009 to 12/2012

#### Controller

- Immediately corrected numerous financial reporting and payroll errors, while reducing financial reporting time and accounting staff hours saving the agency over \$150,000 in the first 6 months.
- Maximized the functionality of Accounting Software resulting in reduction of accounting staff.
- Strengthened Internal Control environment resulting in more timely and reliable financial statements. Initiated in house Cost Accounting processes to inform business unit managers of program profitability and to assist managers with identifying and executing efficiency initiatives.
- Added value to budget and external audit processes resulting in commendation from external audit firm - zero audit adjustments for the past 6 years.
- Initiated Departmental Responsibility Accounting processes to prepare annual budget as well
  as review of budget to actual performance increasing management engagement with the
  agency and improved understanding of financial results
- Completed first ever fixed asset physical inventory and implemented automated fixed asset tracking software improving financial accuracy and tracking of fixed assets

### Consulting

12/2008 to 4/2009

#### **Temporary Controller**

- Improved bank reporting increasing confidence level with lenders resulting in additional funding.
- Analyzed profit margins in project backlog with engineers improving decision making and understanding of cost profit volume concepts amongst staff

DCI (Design Contempo, Inc.) - Lisbon, NH

4/2005 to 12/2008

- Introduced break even methodology of business analysis to improve profitability and awareness among management team.
- Organized process to downsize the business and provided recommendations to achieve desired results (\$160K average monthly losses reduced to breakeven in 3 months)
- ♦ Improved confidence level and trust with our primary lender through improved communications and financial analysis and reporting.
- Improved working capital position through improved accounts receivable and inventory turnover.
- Developed daily production metrics to both improve sales forecasting and manage labor costs, process map key business activities and implement controls on risk points

## LYDALL THERMAL/ACOUSTICAL Inc. - St. Johnsbury, VT

8/2002 to 4/2005

#### Controller

- Successfully managed multiple, large scale projects to on time completion including software conversion (Oracle) and numerous Sarbox Section 404 audits and financial audits.
- Process mapped key business activities and implement controls on risk points primarily in the inventory control function.
- Performed quarterly presentations of detailed financial information to management improving management understand and accountability.
- Proposed cost saving strategies to manufacturing resulting in significant savings primary through better contract negation with temporary staff agencies.

## HARDIGG INDUSTRIES - South Deerfield, MA

4/1998 to 5/2002

#### Accounting Manager (2000-2002)

- ♦ Team leader in coordinating annual budgets for three U.S. manufacturing facilities and one international manufacturing facility in Shanghai, China, also four light assembly facilities.
- Initiated quarterly presentations of detailed financial information to management.
- Streamlined monthly close resulting in reduction of close time by seven business days.
- Improved cash position by \$2 million through active working capital management.
- Initiated quarterly review of consolidated trial balance, which reduced year-end audit preparation time and fees.
- Formed and lead Excess and Obsolete Inventory Committee, which decreased E&O inventory reserves by 50% and improved inventory turnover.
- Worked with mangers to implement Kaplan/Norton Balanced Scorecard philosophy developed objectives and metrics in purchasing and inventory control departments

### Senior Cost Accountant (1998-2000)

- Introduced contribution margin analysis concepts, resulting in keeping profitable lines only.
- Developed and monitored standard cost systems in two manufacturing facilities.
- Reduced physical inventory processes from two days to one day saving costs and increasing efficiency.
- Augmented single factory overhead rate structure to departmental overhead rates.

## CONTRACTOR NAME

## Key Personnel

| Name                                    | Job Title | Salary | % Paid from this Contract | Amount Paid from this Contract |
|---|-----------|--------|---------------------------|--------------------------------|
| ,                                       |           |        |                           |                                |
|   |           |        |                           |                                |
|   | -         |        |                           | ,                              |
|   |           |        |                           |                                |
| .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |           |        | ,                         |                                |



## **Exhibt A Amendment**

# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 Visiting Nurse Home Care & Hospice of Carroll County (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 1529 White Mountain Highway, North Conway, NH 03860.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2019 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$1,455,682.33.
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet - Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.



## **Exhibt A Amendment**

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.

,-2-2020

Date

Name: Deborah D. Scheetz

State of New Hampshire

Title: Director

Visiting Nurse Home Care & Hospice of Carroll County

5. Al. 2020

Name: אממהמא

Title: Executive Diplector

Department of Health and Human Services



## **Exhibt A Amendment**

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 | Catherine Pinos   |
|----------|---|
| Date     | Name: Title: Catherine Pinos, Attorney  |
|          | ng Amendment was approved by the Governor and Executive Counci<br>the Meeting on: (date of meeting) |
|          | OFFICE OF THE SECRETARY OF STATE  |
|          | · · · · · · · · · · · · · · · · · · ·   |
| Date     | Name:<br>Title:   |



## Exhibt A Amendment #3

## **Scope of Services**

## 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Carroll County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

## 2. Scope of Work

- 2.1. The Contractor shall provide In Home Care Services through the Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

Visiting Nurse Home Care & Hospice of Carroll County

Exhibit A Amendment #3

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## Exhibt A Amendment #3

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX).
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- 2.2. The Contractor shall provide in Home Health Aide Level of Care Services through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- 2.3. The Contractor shall administer services as follows:
  - 2.3.1. Access to Services
    - 2.3.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.3.2, below.
    - 2.3.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.3.2. Client Request and Application for Services
    - 2.3.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB Supportive Services, Title IIIC1 and C2 Nutrition Program Policies, And Title IIID Disease Prevention And Health Promotion Services and:
      - 2.3.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.3.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.

2.3.3. Client Eligibility Requirements for Services

Visiting Nurse Home Care & Hospice of Carroll County

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10 Date 5.01-20



## **Exhibt A Amendment #3**

- 2.3.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
- 2.3.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.3.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.
- 2.3.4. Client Assessments and Service Plans
  - 2.3.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.3.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
  - 2.3.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
  - 2.3.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due

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## **Exhibt A Amendment #3**

to mental health, or developmental issues or criminal histories receive services.

#### 2.3.5. Person Centered Provision of Services

- 2.3.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.3.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.3.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.3.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.3.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.3.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.3.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.3.5.1.7. Individual's rights are affirmed and protected.
  - 2.3.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.3.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

#### 2.3.6. Client Fees and Donations

- 2.3.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.3.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.3.7 Adult Protection Services.
  - 2.3.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.

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## **Exhibt A Amendment #3**

- 2.3.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.3.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.3.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.3.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.3.6.2.1. May charge fees to individuals, (except as stated in Section 2.3.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.3.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.3.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.3.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.3.7. Adult Protection Services

- 2.3.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.3.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.3.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.3.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

2.3.8. Referring Clients to Other Services

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## Exhibt A Amendment #3

2.3.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

#### 2.3.9. Client Wait Lists

- 2.3.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- The Contractor shall maintain a wait list in accordance with 2.3.9.2. New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.3.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.3.9.3.1. The individual's full name and date of birth.
  - 2.3.9.3.2. The name of the service being requested.
  - 2.3.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
  - 2.3.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
  - 2:3.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
  - 2.3.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.3.9.4, below.
  - 2.3.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.3.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.3.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.3.9.4.2. Declining mental or physical health of the caregiver.
  - 2.3.9.4.3. Declining mental or physical health of the individual.

| Visiting Nurse Home Care & |     |
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- 2.3.9.4.4: Individual has no respite services while living with a caregiver.
- 2.3.9.4.5. Length of time on the wait list.
- 2.3.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.3.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.3.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.3.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.

## 2.3.10. E-Studio Electronic Information System

- 2.3.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
- 2.3.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
- 2.3.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.

#### 2.3.11. Criminal Background Check and BEAS State Registry Checks

2.3.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.

## 2.3.12. Grievance and Appeals Process

2.3.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, expenses and Exhibit A Amendment #3 Contractor Initials

Visiting Nurse Home Care & Hospice of Carroll County



## Exhibt A Amendment #3

processes, procedures, and staff that includes, but is not limited to:

- 2.3.12.1.1. The client's name.
- 2.3.12.1.2. The type of service received by the client.
- 2.3.12.1.3. The date of written complaint or concern of the client.
- 2.3.12.1.4. The nature/subject of the complaint or concern of the client.
- 2.3.12.1.5. The staff position in the agency who addresses complaints and concerns.
- 2.3.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
- 2.3.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

#### 2:3.13. Client Feedback

- 2.3.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.4. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.5. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.7. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.8. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.8.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.

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## **Exhibt A Amendment #3**

- 2.8.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
- 2.8.3. A description of time frames necessary for obtaining staff replacements.
- 2.8.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.8.5. A description of the method for training new staff members performing duties under this Agreement.

## 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.3.6.2.
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:

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- 3.2.1.1. Reducing hours of operation.
- 3.2.1.2. Changing a geographic service area.
- 3.2.1.3. Closing or opening a site.
- 3.2.2. The Contractor shall include in the written notification the following:
  - 3.2.2.1. The reasons for the inability to deliver services.
  - 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
  - 3.2.2.3. An explanation of how service recipients and the community shall be notified.
  - 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

## 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

Visiting Nurse Home Care & Hospice of Carroll County
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## Adult In-Home Care - Visiting Nurse Home Care & Hospice

|                             | 01/01/2017 through 0 | 6/30/2017 Service   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 9,429   | \$9.58           | \$ 90,325.03  |
| Title IIIB In Home Services | 1/2 Hour             | 390   | \$9.58           | \$ 3,736.20   |
| Title IIIB Home Health Aide | 1/2 Hour             | 2,600   | \$12.50          | \$ 32,500.00  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$24.50          | \$ -  |

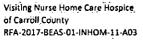
| C                           | 7/01/2017 through 0 | 6/30/2018 Service   | Units            |   |
|-----------------------------|---------------------|---|------------------|---|
| In Home Services            | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 18,857  | \$10.06          | \$ 189,701.42   |
| Title IIIB In Home Services | 1/2 Hour            | 780   | \$10.06          | \$ 7,846.80   |
| Title IIIB Home Health Aide | 1/2 Hour            | 5,200   | \$13.13          | \$ 68,276.00  |
| Title IIIB Nursing          | 1/2 Hour            | 0   | \$25.73          | \$ -  |

| (                           | 07/01/2018 through 0 | 6/30/2019 Service   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | . Unit Type          | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 18,857  | \$10.06          | \$ 189,701.42   |
| Title IIIB In Home Services | . 1/2 Hour           | 780   | \$10.06          | \$ 7,846,80   |
| Title IIIB Home Health Aide | 1/2 Hour             | 5,200   | \$13.13          | \$ 68,276,00  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$  |

|                             | 17/01/2019 through 0 | 6/30/2020 Service  | Units            | <u></u>   |
|-----------------------------|----------------------|--|------------------|---|
| În Home Services            | Unit Type            | Total # of Units of Service anticipated to be delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 15,808   | \$12.00          | \$ 189,701.42   |
| Title III8 In Home Services | 1/2 Hour             | 654  | \$12.00          | \$ 7,846.80   |
| Title IIIB Home Health Aide | 1/2 Hour             | 4,267  | \$16.00          | \$ 68,276.00  |
| Title IIIB Nursing          | 1/2 Hour             | 0  | \$25.73          | \$ -  |

| . 0                         | 7/01/2020 through 0 | 6/30/2021 Service   | Units            | <del></del>   |
|-----------------------------|---------------------|---|------------------|---|
| In Home Services            | Unit Type           | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour            | 15,808  | \$12.00          | \$ 189,701.42   |
| Title IIIB In Home Services | 1/2 Hour            | 654   | \$12.00          | \$ 7,846.80   |
| Title IIIB Home Health Alde | 1/2 Hour            | 4,267   | . \$16.00        | \$ 68,276.00  |
| Title IIIB Nursing          | 1/2 Hour            | 0   | \$25.73          | \$ -  |

| 07/01/2021 through 06/30/2022 Service Units |           |   |                  |   |
|---|-----------|---|------------------|---|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services                   | 1/2 Hour  | 15,808  | \$12.00          | \$ 189,701.42   |
| Title IIIB In Home Services                 | 1/2 Hour  | 654   | \$12.00          | \$ 7,846.80   |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 4,267   | \$16.00          | \$ 68,276.00  |
| Title IIB Nursing                           | 1/2 Hour  | 0   | \$25.73          | \$ -  |





## 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 VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 16, 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.

**Business ID: 183187** 

Certificate Number: 0004918915



### IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 21st day of May A.D. 2020.

William M. Gardner

Secretary of State

#### **CERTIFICATE OF AUTHORITY**

- I, Joan Lanoie, hereby certify that:
- 1. I am a duly elected Clerk/Secretary/Officer of Visiting Nurse Home Care and Hospice of Carroll County.
- 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 Jan. 10, 2012, at which a quorum of the Directors/shareholders were present and voting **VOTED**: That Sandra Ruka, Executive Director (may list more than one person)

is duly authorized on behalf of Visiting Nurse Home Care and Hospice of Carroll County to enter into contracts or agreements with the State

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

Náme:

Dated:

#### VISITNUR26

ACORD.

GENL AGGREGATE LIMIT APPLIES PER:

PRO [

## CERTIFICATE OF LIABILITY INSURANCE

ATE (MM/DD/YYY) 5/05/2020

\$1,000,000

:3,000,000

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such andersement(s). PRODUCER Lorraine Michals, CIC **USI insurance Services LLC** AC, No, Ext): 603-665-6028 FAX (A/C, No); 610-537-9883 3 Executive Park Drive, Sulte 300 Appress: lorraine.michals@usi.com Bedford, NH 03110 INSURER(8) AFFORDING COVERAGE 855 874-0123 INSURER A : Philadelphia Indomnity Insurance Co. 18058 INSURED INSURER B : Technology Insurance Company, Inc. 42376 Visiting Nurse Home Care & Hospice INSURER C **Carroll County** INSURER D : PO Box 432 INSURER 6 North Conway, NH 03860 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. ADDL SUBR TYPE OF INSURANCE POLICY EFF POLICY EXP POLICY HUMBER COMMERCIAL GENERAL LIABILITY PHPK2076370 01/01/2020 01/01/2021 EACH OCCURRENCE \$1,000,000 CLAIMS-MADE X OCCUR PREMISES (Ea occurrence) s1,000,000 MED EXP (Any one person) \$5,000

| [        | Hones Teel Coc 1                              |        | 1                                | 1 1                                 | PRODUCTS - COMP/OF AGG                         | <u>  \$3,000,000</u> |
|----------|---|--------|----------------------------------|-------------------------------------|--|----------------------|
| <u> </u> | OTHER:  |        |                                  |                                     |  | 5                    |
|          | AUTOMOBILE LIABILITY                          |        | ,                                |                                     | COMBINED SINGLE LIMIT<br>(Ea soddent)          | <u> </u>             |
|          | ANY AUTO                                      |        |                                  |                                     | BODILY INJURY (Per person)                     | \$                   |
|          | OWNED SCHEDULED AUTOS ONLY HIRED NON-OWNED    | İ      |                                  |                                     | BODILY (NJURY (Per accident)                   | \$                   |
|          | AUTOS ONLY AUTOS ONLY                         |        |                                  |                                     | PROPERTY DAMAGE<br>(Per eccident)              | \$                   |
|          |   |        |                                  |                                     |  | \$                   |
| Α        | X UMBRELLA LIAB X OCCUR                       | 1      | PHUB705025                       | 01/01/2020 01/01/                   | 2021 EACH OCCURRENCE                           | \$1,000,000.         |
|          | EXCESS LIAB CLAIMS MADE                       |        |                                  |                                     | AGGREGATE                                      | \$1,000,000          |
|          | DED X RETENTION \$10000                       |        |                                  |                                     | <u>.                                      </u> | 5                    |
| В        | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY |        | TWC3804857                       | 07/01/2019 07/01/                   | 2020 X PER OTH                                 |                      |
|          | ANY PROPRIETOR/PARTNER/EXECUTIVE N            | NIA    |                                  |                                     | E.L. EACH ACCIDENT                             | \$500,000            |
| l        | (waxonibry in Mr)                             |        |                                  |                                     | E.L. DISEASE - EA EMPLOYEE                     | \$500,000            |
|          | DÉSCRIPTION OF OPERATIONS below               |        |                                  |                                     | E.L. DISEASE - POLICY LIMIT                    | s500,000             |
| Α        | Professional Liab                             |        | PHPK2076370                      | 01/01/2020 01/01/                   | 2021 \$3,000,000/\$1,000,0                     | 00                   |
|          | Crime   |        |                                  |                                     | \$50,000 Per Occurr                            | ence                 |
|          |   | L      |                                  |                                     | 1  |                      |
| DESC     | CRIPTION OF OPERATIONS / LOCATIONS / VEHICL   | ES (AC | ORD 101, Additional Remarks Sche | dule, may be attached if more apace | is required)                                   |                      |
| Wo       | rkers Compensation 3A NH;3.B. E               | mplo   | yers Liability;3.C. Other        | States Coverage                     |  |                      |

hospice care service.

CERTIFICATE HOLDER

CANCELLATION

RE: This certificate covers all operations usual & customary to the insured's business as a home and

State of NH
Department of Health and Human Services
129 Pleasant St.
Concord, NH 03301-3857

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

AUTHORIZED REPRESENTATIVE

See Hot

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PERSONAL & ADV INJURY

GENERAL AGGREGATE

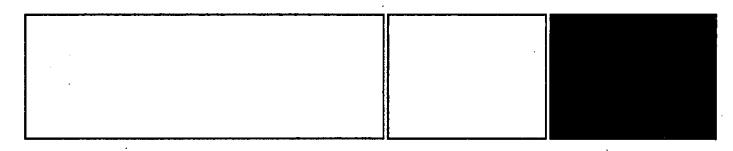


# **Qur Missign**

We use our passion for compassion to provide exceptional home health care, enabling independent living and quality of life for our clients and their families.

Passionate people. Compassionate care.







**FINANCIAL STATEMENTS** 

June 30, 2019 and 2018

With Independent Auditor's Report



#### INDEPENDENT AUDITOR'S REPORT

Board of Directors
Visiting Nurse Home Care & Hospice of Carroll County

We have audited the accompanying financial statements of Visiting Nurse Home Care & Hospice of Carroll County, which comprise the balance sheets as of June 30, 2019 and 2018, 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 audits 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 Visiting Nurse Home Care & Hospice of Carroll County Page 2

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Visiting Nurse Home Care & Hospice of Carroll County as of June 30, 2019 and 2018, and the results of its operations and changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

## Other Matter

Change in Accounting Principle

As discussed in Note 1 in the financial statements, in 2019 the Association adopted new accounting guidance, 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.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire November 5, 2019

## **Balance Sheets**

## June 30, 2019 and 2018

## **ASSETS**

|   | <u>2019</u>         | <u>2018</u>         |
|---|---------------------|---------------------|
| Current assets  |                     |                     |
| Cash and cash equivalents Patient accounts receivable, less allowance for uncollectible | \$ 755,094          | \$ 745,236          |
| accounts of \$32,239 in 2019 and \$24,237 in 2018                                       | 407,086             | 480,397             |
| Other current assets  | <u>115,770</u>      | <u>85,708</u>       |
| Total current assets  | 1,277,950           | 1,311,341           |
| Assets limited as to use  | 2,693,310           | 2,356,112           |
| Property and equipment, net   | 77,111              | <u>102,471</u>      |
| Total assets  | \$ <u>4,048,371</u> | \$ <u>3,769,924</u> |
| LIABILITIES AND NET ASSETS  |                     |                     |
| Current liabilities   |                     | ,                   |
| Accounts payable and accrued liabilities  | \$ 49,553           | \$ 57,125           |
| Accrued payroll and related expenses  | <u>159,319</u>      | <u>149,403</u>      |
| Total current liabilities and total liabilities   | 208,872             | 206,528             |
| Net assets  |                     |                     |
| Without donor restrictions  | 3,839,499           | 3,563,396           |
| Total liabilities and net assets  | \$ <u>4,048,371</u> | \$ <u>3,769,924</u> |

## Statements of Operations and Changes in Net Assets

## Years Ended June 30, 2019 and 2018

|   | <u>2019</u>         | <u>2018</u>         |
|---|---------------------|---------------------|
| Operating revenue •   |                     |                     |
| Patient service revenue   | \$ 2,792,059        |                     |
| Provision for bad debts   | <u>(28,336</u> )    | (70,500)            |
| Net patient service revenue   | 2,763,723           | 2,592,469           |
| Grant revenue   | 230,923             | 208,659             |
| Other operating revenue   | <u>86,646</u>       | <u>85,627</u>       |
| Total operating revenue   | 3,081,292           | 2,886,755           |
| Operating expenses  |                     | •                   |
| Salaries and benefits   | 2,267,251           | 2,153,462           |
| Other operating expenses  | 792,369             | 757,517             |
| Depreciation  | <u>27,478</u>       | <u>26,127</u>       |
| Total operating expenses  | 3,087,098           | 2,937,106           |
| Operating loss  | (5,806)             | (50,351)            |
| Other revenue and gains   |                     |                     |
| Contributions   | 67,997              | 86,798              |
| Investment income, net  | 75,346              | 62,228              |
| Change in fair value of investments   | <u>138,566</u>      | <u>59,324</u>       |
| Total other revenue and gains   | 281,909             | 208,350             |
| Excess of revenue over expenses and increase in net assets without donor restrictions | 276,103             | 157,999             |
| Net assets, beginning of year   | 3,563,396           | 3,405,397           |
| Net assets, end of year   | \$ <u>3,839,499</u> | \$ <u>3,563,396</u> |

## **Statements of Cash Flows**

## Years Ended June 30, 2019 and 2018

| ·  | <u>2019</u>       |             | <u>2018</u>      |
|--|-------------------|-------------|------------------|
| Cash flows from operating activities                               |                   |             |                  |
| Increase in net assets   | \$ 276,103        | \$          | 157,999-         |
| Adjustments to reconcile change in net assets to net cash provided |                   | •           | ,                |
| by operating activities  |                   |             |                  |
| Depreciation   | 27,478            |             | 26,127           |
| Provision for bad debts  | 28,336            |             | 70,500           |
| Change in fair value of investments                                | (138,566          | )           | (59,324)         |
| (Increase) decrease in   |                   |             |                  |
| Patient accounts receivable  | 44,975            |             | (83,864)         |
| Insurance receivable   | -                 |             | 99,000           |
| Other current assets   | (30,062)          | }           | 5,948            |
| Increase (decrease) in   |                   |             |                  |
| Accounts payable and accrued liabilities                           | (7,572)           | )           | 20,487           |
| Accrued payroll and related expenses                               | 9,916             |             | (12,975)         |
| Settlement payable   |                   | -           | (99,000)         |
| Net cash provided by operating activities                          | 210,608           | -           | 124,898          |
| Cash flows from investing activities                               |                   |             |                  |
| Investment purchases   | (485,910)         | )           | (635,413)        |
| Proceeds from sale of investments                                  | 287,278           |             | 598,360          |
| Capital expenditures   | (2,118            | ) _         | (32,526)         |
| Net cash used by investing activities                              | (200,750          | ) _         | <u>(69,579</u> ) |
| Net increase in cash and cash equivalents                          | 9,858             |             | 55,319           |
| Cash and cash equivalents, beginning of year                       | 745,236           | _           | 689,917          |
| Cash and cash equivalents, end of year                             | \$ <u>755,094</u> | \$ <u>-</u> | 745,236          |

#### **Notes to Financial Statements**

June 30, 2019 and 2018

## 1. Summary of Significant Accounting Policies

## Organization

Visiting Nurse Home Care & Hospice of Carroll County (the Association) is a non-stock, non-profit corporation organized in the State of New Hampshire. The Association's primary purpose is to provide comprehensive home care services to communities in New Hampshire.

#### **Basis of Presentation**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, Not-For-Profit Entities. Under FASB ASC 958 and FASB ASC 954, Health Care Entities, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 958 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

### **Income Taxes**

The Association is a not-for-profit corporation as described in under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

#### **Notes to Financial Statements**

June 30; 2019 and 2018

## Use of Estimates

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

## Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

## **Allowance for Uncollectible Accounts**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts by analyzing its past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days 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.

A reconciliation of the allowance for uncollectible accounts follows:

|  | <u>2019</u>                             | <u>2018</u>      |
|--|---|------------------|
| Balance, beginning of year<br>Provision for bad debts, net of recovery<br>Write-offs | \$ 24,237<br>28,336<br><u>(20,334</u> ) | 70,500           |
| Balance, end of year   | \$ <u>32,239</u>                        | \$ <u>24,237</u> |

The decrease in the 2019 provision is primarily due to prior year challenges related to an electronic medical records and billing system transition.

## Investments.

The Association reports investments at fair value and has elected to report all gains and losses in the excess of revenue over expenses to simplify the presentation of these accounts in the statement of operations and changes in net assets, unless otherwise stipulated by the donor or State law.

### **Notes to Financial Statements**

June 30, 2019 and 2018

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 values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

## Assets Limited As To Use

Assets limited as to use consist of assets designated by the board.

## **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

## Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payers and others, 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 in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

## **Contributions**

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions in the accompanying financial statements.

#### Notes to Financial Statements

June 30, 2019 and 2018

## Recently Issued Accounting Pronouncement

In August 2016, the Financial Accounting Standards 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, plant, 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 the Association for the year ended June 30, 2019. Required disclosures for 2018 are also included in these financial statements.

## 2. Availability and Liquidity of Financial Assets

As of June 30, 2019, the Association has working capital of \$1,069,078 and average days (based on normal expenditures) cash and liquid investments on hand of 90 which includes only cash and cash equivalents, as all liquid investments are Board designated.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

| •  |              | <u>2019</u>                  |                 | <u>2018</u>                  |
|--|--------------|------------------------------|-----------------|------------------------------|
| Cash and cash equivalents Patient accounts receivable, net Grant receivable  | \$<br>_      | 755,094<br>407,086<br>32,592 | \$<br>_         | 745,236<br>480,397<br>15,001 |
| Financial assets available to meet cash needs for general expenditures and unfunded capital expenditures within one year | \$_ <u>_</u> | <u>1,194,772</u>             | \$ <sub>=</sub> | <u>1,240,634</u>             |

## **Notes to Financial Statements**

## June 30, 2019 and 2018

The Association manages its cash available to meet general expenditures following three guiding principles:

- Operating within a prudent range of financial soundness and stability;
- Maintaining adequate liquid assets; and
- Maintaining sufficient reserves to provide reasonable assurance that long-term commitments and obligations under endowments with donor restrictions and quasiendowments that support mission fulfillment will continue to be met, ensuring the sustainability of the Association.

## 3. Investments and Assets Limited As To Use

Investments and assets limited as to use, stated at fair value, are as follows:

|   | <u>2019</u>              | <u>2018</u>       |
|---|--------------------------|-------------------|
| Cash and cash equivalents Equity securities | \$ 142,585 \$<br>982,595 | 49,176<br>890,000 |
| Mutual funds                                | <u>1,568,130</u>         | 1,416,936         |
| Total investments                           | \$ <u>2,693,310</u> \$   | 2,356,112         |

#### Fair Value Measurement

FASB ASC Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The fair value of all the Association's investments is measured on a recurring basis using Level 1 inputs.

#### **Notes to Financial Statements**

June 30, 2019 and 2018

## 4. Property and Equipment

Property and equipment consists of the following:

|                               | <u>2019</u>      | <u>2018</u>       |
|-------------------------------|------------------|-------------------|
| Furniture and equipment       | \$ 362,467       | \$ 360,883        |
| Leasehold improvements        | <u> 155,877</u>  | <u>155,343</u>    |
| Total cost                    | 518,344          | 516,226           |
| Less accumulated depreciation | 441,233          | <u>413,755</u>    |
| Property and equipment, net   | \$ <u>77,111</u> | \$ <u>102,471</u> |

## 5. Patient Service Revenue

Patient service revenue is as follows:

| ·   | <u>2019</u>         | <u>2018</u>         |
|---|---------------------|---------------------|
| Medicare  | \$ 2,097,302        | \$ 1,995,024        |
| Medicaid Other third-party payers and private pay | 239,329<br>455,428  | 238,288<br>429,657  |
| other time party payore and private pay           |                     |                     |
| Total   | \$ <u>2,792,059</u> | \$ <u>2,662,969</u> |

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The cost to provide these services is not considered material to the financial statements.

The Association was able to provide these services through local community support. Local community support consisted of contributions and municipal appropriations.

#### **Notes to Financial Statements**

## June 30, 2019 and 2018

## 6. Functional Expenses

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

|                                  | <u>2019</u>         | <u>2018</u>         |
|----------------------------------|---------------------|---------------------|
| Program services                 |                     |                     |
| Salaries and benefits            | \$ 1,702,471        | \$ 1,619,743        |
| Other operating expenses         | • • •               | • •                 |
| Program supplies                 | 74,064              | 65,460              |
| Contract services                | 135,426             | 205,131             |
| Transportation                   | 99,193              | 90,255              |
| Software maintenance             | 60,061              | 67,184              |
| Other                            | 214,347             | 179,686             |
| Depreciation                     | <u>20,768</u>       | 19,773              |
| Total program services           | 2,306,330           | 2,247,232           |
| Administrative and general       |                     |                     |
| Salaries and benefits            | 564,780             | 533,719             |
| Other operating expenses         |                     | •                   |
| Contract services                | 114,773             | 65,919              |
| Transportation                   | 5,837               | 4,550               |
| Software maintenance             | 19,406              | 21,590              |
| Other                            | 69,262              | 57,742              |
| Depreciation                     | <u>6,710</u>        | <u>6,354</u>        |
| Total administrative and general | 780,768             | 689,874             |
| Total                            | \$ <u>3,087,098</u> | \$ <u>2,937,106</u> |

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

## 7. Commitments and Contingencies

#### Leases

Leases that do not meet the criteria for capitalization are classified as operating leases with related rental charges to operations as incurred.

#### **Notes to Financial Statements**

## June 30, 2019 and 2018

The following is a schedule, by fiscal year, of future minimum lease payments under operating leases for office facilities that have initial or remaining lease terms in excess of one year:

| 2020 |     | \$ 47,836         |
|------|-----|-------------------|
| 2021 |     | 47,836            |
| 2022 |     | 47,836            |
| 2023 | •   | 7,973             |
| _    |     | Ø 151 A01         |
| To   | tal | \$ <u>151,481</u> |

Rental expense amounted to \$47,840 in 2019 and \$47,957 in 2018.

## **Malpractice Insurance**

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at June 30, 2019 and 2018, which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

## 8. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

|                               | <u>2019</u>   | <u>2018</u>     |
|-------------------------------|---------------|-----------------|
| Medicare<br>Medicaid<br>Other | 66 %<br>4<br> | 76 %<br>4<br>20 |
| Total                         | <u>100</u> %  | <u>100</u> %    |

## 9. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through November 5, 2019, which is the date the financial statements were available to be issued.

# Visiting Nurse Home Care & Hospice of Carroll County Board of Directors

Effective 3/3/20

|   |        | <br>       |
|---|--------|------------|
| 2018-2020<br>Joan Lanoie, President<br>jplanoie@gmail.com       |        |            |
| 2018-2020<br>Myles Crowe, Secretary<br>mic@microwe.com          |        |            |
| 2018-2020 Ashley Gore, Treasurer ashley.gore@echoman.com        |        | 4/14/15    |
| 2018-2020<br>Tyler Cyr<br>tyler.cyr@tdbank.com                  |        | 5/1/18     |
| 2019-2021 Theresa "Tracy" Grisez tgrisez@coopercargillchant.com |        | <br>6/4/19 |
| 2019-2021<br>Gale Johnsen<br>gjohn@psouth.net                   |        | 5/10/16    |
| 2019-2021 Patricia Mason patriciamason1@yahoo.com               | -<br>- | 6/4/19     |
| 2018-2020<br>Andrea Masters<br>amasters66@hotmail.com           |        | 5/1/18     |
| 2020-2022<br>Gail Paine<br>gail.paine@icloud.com                | ·      |            |
|   |        |            |

2020-2022 Susan Ruka sruka@memorialhospitalnh.org

## Sandra L. Ruka

## **PROFESSIONAL INFORMATION**

Registered Nurse State of NH # 024267-21 1978 to present

## **EXPERIENCE**

| <u>Date</u><br>2008-present | Title Executive Director  | Employer Visiting Nurse Home Care & Hospice of Carroll County (formerly Visiting Nurse and Hospice Care Services of Northern Carroll County name change post merger with Carroll County Health and Home Care services) |
|-----------------------------|---|--|
| 2002-2008                   | Hospice Administrator Quality Improvement Clinical Director                           | Visiting Nurse and Hospice<br>Care Services of<br>Northern Carroll County  |
| 1999-2002                   | Patient Advocate  | The Memorial Hospital<br>North Conway, NH  |
| 1998-2002                   | Case Manager / Department Head  | The Memorial Hospital<br>North Conway, NH  |
| 1996-1997                   | Clinical Instructor Certified<br>Nursing Assistant Program                            | College for Lifelong<br>Learning<br>Conway, NH   |
| 1991-1998                   | Staff RN –Clinical Nurse III<br>Maternity Department<br>230 deliveries/yearly         | The Memorial Hospital<br>North Conway, NH  |
| 1989-1991                   | Staff RN-Emergency Department<br>1800 visits yearly<br>Staff RN- Maternity Department | The Memorial Hospital<br>North Conway, NH  |
| 1988-1989                   | Clinical Manager Emergency Department   | The Memorial Hospital<br>North Conway, NH  |

## 10 staff members

| 1986-1988 | Staff RN- Emergency Department                      | The Memorial Hospital<br>North Conway, NH         |
|-----------|---|---|
| 1981-1986 | Night Supervisor                                    | The Memorial Hospital North, Conway, NH           |
| 1979-1981 | Assistant Head Nurse , 29 bed Medical Surgical Unit | The New England Baptist<br>Hospital<br>Boston, MA |
| 1978-1981 | Staff Nurse<br>29 bed Medical Surgical Unit         | The New England Baptist<br>Hospital<br>Boston, MA |

## **EDUCATION**

| <u>Date</u> | Educational Institution                           | <u>Program</u>       |
|-------------|---|----------------------|
| 2000-2003   | University of New Hampshire                       | MS in Nursing        |
| 1998-2001   | University of New Hampshire                       | BS in Nursing        |
| 1996 – 1997 | College for Life Long Learning                    | Liberal Arts Courses |
| 1975 – 1978 | New England Baptist Hospital<br>School of Nursing | Diploma in Nursing   |
| 1975 – 1978 | Pine Manor College                                | Associate of Science |

## **PROFESSIONAL MEMBERSHIPS**

Member Board of Directors Home Care Association of New Hampshire Chair Education Committee Home Care Association of New Hampshire Member of NH Home Care Association's Legislative Action Committee Member of NH Home Care Associations Dual Eligible's Committee President Board of Managers-Rural Home Care Network Board of Managers White Mountain Community Health Council Agency membership Home Care Association of New Hampshire Agency membership Visiting Nurse Association of America

## **HONORS**

Visiting Nurse and Hospice Care Services of Northern Carroll County recipient of the Bob Morrell Community Service Award 2009

Sigma Theta Tau International Nursing Honor Society

Recipient The Memorial Hospital Scholarship, 1998, North Conway, NH.

Recipient The Memorial Hospital Volunteers Scholarship, 1998, North Conway, NH

## **PUBLICATIONS**

Ongoing bi-weekly newspaper articles "Home Health Matters" highlighting current issues and trends in home health and health care industry

Nov. 2003 poster presentation on Long Term Care Nurse Role in End of Life decision-Making (Master's thesis) at Gerontological Society of America Annual Symposium

## **PRESENTATIONS**

Monthly community meetings to present available community services

Formal presentations to local community groups regarding community services and supports

May 2012 and Nov. 2007 Panel member presentation on Hospice Care and End of Life Care

June 2007 Role of LNA in Hospice Care to Carroll County Home and Health Care

June 2005 Presented seminar on End of Life Care for University of New Hampshire Continuing Education

Multiple community presentations on home and hospice care

Appearances on local access cable television and radio discussing hospice care and home care

## PROFESSIONAL ACCOMPLISHMENTS

Provided oversight and direction to the successful merger of Visiting Nurse and Hospice Care Services of Northern Carroll County and Carroll County Health and Home Care Services. This merger affords the agency the opportunity to provide integrated community based services to the residents of Carroll County.

## CONTRACTOR NAME

## Key Personnel

| Name        | Job Title          | Salary   | % Paid from   | Amount Paid from |
|-------------|--------------------|----------|---------------|------------------|
| •           |                    |          | this Contract | this Contract    |
| Sandra Ruka | Executive Director | \$90,205 | 5%            | \$4510           |
| ·           |                    |          |               |                  |
|             |                    |          |               |                  |
|             |                    |          |               |                  |
|             |                    |          |               |                  |



# State of New Hampshire Department of Health and Human Services Amendment #3 to the In-Home Care, In-Home Health Aide and In-Home Nursing Services Contract

This 3<sup>rd</sup> Amendment to the In-Home Care, In-Home Health Aide and In-Home Nursing 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 VNA at HCS, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 312 Marlboro Street, Keene, NH, 03431.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016 (Item #16), February 7, 2018, (Item #14) and on June 5, 2091 (Item #36), 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, and Exhibit C-1, Paragraph 3, 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 and increase the price limitation 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:

- Form P-37 General Provisions, Block 1.7, Completion Date, to read: June 30, 2022
- 2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$5,024,757.13
- 3. Modify Exhibit A, Scope of Services by replacing in its entirety with Exhibit A Amendment #3, Scope of Services, which is attached hereto and incorporated by reference herein.
- 4. Exhibit B, Method and Conditions Precedent to Payment, Section 3, to read:
  - 3. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Rate Sheet Amendment #3.
- 5. Exhibit B, Method and Conditions Precedent to Payment, Subsection 4.2, to read:
  - 4.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Rate Sheet-Amendment #3.
- 6. Modify Exhibit B -1 Amendment #2 Rate Sheet by replacing in its entirety with Exhibit B-1 Amendment #3 Rate Sheet, which is attached hereto and incorporated by reference herein.

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VNA at HCS, Inc. -RFA-2017-BEAS-01-INHOM-12-A03 Amendment #3

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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

6-2-2020

Name: Deborah D. Scheetz

Title: Director

05202020

VNA at HCS, Inc

Title: 19 esident & CEO



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  |   | Catherine Pinos   |
|---|---|---|
| Date  | Name:<br>Title:                         | Catherine Pinos, Attorney   |
| I hereby certify that the foreg<br>the State of New Hampshire | oing Amendment was a at the Meeting on: | pproved by the Governor and Executive Council o (date of meeting) |
|   | OFFICE                                  | OF THE SECRETARY OF STATE   |
|   |   |   |
| Date  | Name:                                   | •   |



## **Exhibt A Amendment #3**

## **Scope of Services**

## 1. Provisions Applicable to All Services

- 1.1. The Contractor shall provide services for Cheshire County.
- 1.2. The Contractor shall provide services to individuals who are not already receiving the same or similar services funded through other programs. Other programs may include, but are not limited to:
  - 1.2.1. The Medicaid State Plan.
  - 1.2.2. Any of the Home and Community Based Care Waivers administered by the Department.
  - 1.2.3. The Medicaid Program.
  - 1.2.4. Services provided through the Veterans Administration.
- 1.3. The Contractor shall provide and administer the services in this Agreement in accordance with applicable federal and state laws and rules, and policies and regulations adopted by the Department currently in effect, and as they may be adopted or amended during the term of the Agreement, which include, but are not limited to:
  - 1.3.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
  - 1.3.2. New Hampshire Administrative Rule He-E 502, The Older American Act Services: Title IIIB- Supportive Services, (from herein after referred to as NH Administrative Rule He-E 502).
  - 1.3.3. Title XX of the United States, Social Services Block Grant (SSBG).
  - 1.3.4. New Hampshire Administrative Rule He-E 501, The Social Services Block Grant (Title XX) (herein after referred to as NH Administrative Rule He-E 501),

## 2. Scope of Work

- 2.1. The Contractor shall provide In Home Care Services through the Title XX programs to eligible individuals, which include, but are not limited to:
  - 2.1.1. Services by individuals employed and supervised by a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809, Home Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies (HCSPA), as applicable.
  - 2.1.2. Assistance with core household tasks to individuals, or assistance with personal care activities that do not involve hands on care, or a combination of both.

VNA at HCS, Inc.

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## Exhibt A Amendment #3

- 2.1.3. Core household maintenance tasks to support the safety and well-being of individuals in their homes as defined in NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX).
- 2.1.4. Light housekeeping tasks.
- 2.1.5. Evaluating client safety and well-being and making referrals to other services when indicated.
- The Contractor shall provide In Home Health Aide Level of Care Services 2.2. through the Title III to eligible individuals, which include, but are not limited to:
  - 2.2.1. Receiving referrals from an individual's health care provider(s).
  - 2.2.2. Performing evaluations of individuals' medical needs.
  - 2.2.3. Developing service plans and incorporate this information into the individuals' person-centered plans of care.
- The Contractor shall administer services as follows:
  - 2.3.1. Access to Services
    - 2.3.1.1. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting applications for services directly from an individual and in accordance with Section 2.3.2, below.
    - 2.3.1.2. The Contractor shall assist individuals in accessing the services in Section 2.1, above, by accepting referrals of individuals from the Department's Adult Protection Program.
  - 2.3.2. Client Request and Application for Services
    - 2.3.2.1. The Contractor shall complete an intake and application for services in accordance with the requirements with NH Administrative Rule He-E 501, The Social Services Block Grant (Title XX) and NH Administrative Rule He-E 502, Older Americans Act Services: Title IIIB - Supportive Services, Title IIIC1 and C2 - Nutrition Program Policies, And Title IIID -Disease Prevention And Health Promotion Services and:
      - 2.3.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
      - 2.3.2.1.2. Complete Form 3000 Application provided by the Department or complete a Contractor owned form that includes the same information as the Form 3000 Application for Title III In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.
  - 2.3.3. Client Eligibility Requirements for Services

VNA at HCS, Inc.

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## **Exhibt A Amendment #3**

- 2.3.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program, is eligible for services in this Agreement using the information collected during the assessment and in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance the laws and rules listed in Section 1.3, above.
- 2.3.3.4. The Contractor shall re-determine whether a client is eligible to receive services in accordance with the requirements in the laws and rules listed in Section 1.3, above.
- 2.3.3.5. The Contractor shall terminate services to a client when necessary in accordance with the laws and rules listed in Section 1.3, above.
- 2.3.3.6. The Contractor shall obtain a service authorization for In Home Care Services, In Home Health Aide Level of Care Services only, from the Department once the client has been determined or re-determined eligible to receive services by submitting a completed Form 3502 "Contract Service Authorization New Authorization" to the Department.

## 2.3.4. Client Assessments and Service Plans

- 2.3.4.1. The Contractor shall develop, with input from each individual and/or his/her authorized representative, a person-centered plan to guide the provision of services in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.2. The Contractor shall monitor and adjust service plans to meet the individual's needs in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502.
- 2.3.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 2.3.4.4. The Contractor shall provide the Department, within 30 days of the contract effective date, its protocols and practices to ensure that individuals who exhibit problematic behavior due

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## Exhibt A Amendment #3

to mental health, or developmental issues or criminal histories receive services.

#### 2.3.5. Person Centered Provision of Services

- 2.3.5.1. The Contractor shall incorporate into its agency's functions, policies, staff-client interactions and in the provision of all services in this Agreement the following Guiding Principles for Person-Centered Planning Philosophy:
  - 2.3.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.
  - 2.3.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
  - 2.3.5.1.3. Individuals are listened to; needs and concerns are addressed.
  - 2.3.5.1.4. Individuals receive the information they need to make informed decisions.
  - 2.3.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
  - 2.3.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
  - 2.3.5.1.7. Individual's rights are affirmed and protected.
  - 2.3.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
  - 2.3.5.1.9. Individual's services plans are based on personcentered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

## 2.3.6. Client Fees and Donations

- 2.3.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
  - 2.3.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 2.3.7 Adult Protection Services.
  - 2.3.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12.

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## **Exhibt A Amendment #3**

- 2.3.6.1.3. Agrees the donation is to be purely voluntary, and agrees not to refuse services if an individual is unable or unwilling to donate.
- 2.3.6.1.4. Must not to bill or invoice clients and/or their families.
- 2.3.6.1.5. Agrees that all donations support the program for which donations were given.
- 2.3.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
  - 2.3.6.2.1. May charge fees to individuals, (except as stated in Section 2.3.7 Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
  - 2.3.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of Administrative Rule He-E 501.
  - 2.3.6.2.3. May not charge fees to clients, referred by the Department's Adult Protection Program, for whom reports of abuse, neglect, self-neglect and/or exploitation are under investigation or have been founded or under investigation.
  - 2.3.6.2.4. Shall ensure that all fees support the program for which donations were given.

#### 2.3.7. Adult Protection Services

- 2.3.7.1. The Contractor shall report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by NH RSA 161-F: 46 of the Adult Protection law.
- 2.3.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 2.3.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 2.3.7.4. The Contractor shall ensure that the payment received from the Department for the services in this Agreement to clients who are active recipients of Adult Protection Services, is payment in full for those services, and must refrain from making any attempt to secure additional reimbursement of any type, from said individual for those services.

2.3.8. Referring Clients to Other Services

VNA at HCS, Inc.

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## **Exhibt A Amendment #3**

2.3.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

## 2.3.9. Client Wait Lists

- 2.3.9.1. The Contractor shall ensure that all services covered by this Agreement are provided to the extent that funds, staff and/or resources for this purpose are available.
- 2.3.9.2. The Contractor shall maintain a wait list in accordance with New Hampshire Administrative Rules He-E 501 and He-E 502 when funding or resources are not available to provide the requested services.
- 2.3.9.3. The Contractor shall include at a minimum the following information on its wait list:
  - 2.3.9.3.1. The individual's full name and date of birth.
  - 2.3.9.3.2. The name of the service being requested.
  - 2.3.9.3.3. The date upon which the individual applied for services which shall be the date the application was received by the Contractor.
  - 2.3.9.3.4. The target date of implementing the services based on the communication between the individual and the Contractor.
  - 2.3.9.3.5. The date upon which the individual's name was placed on the wait list shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
  - 2.3.9.3.6. The individual's assigned priority on the wait list, determined in accordance with Section 2.3.9.4, below.
  - 2.3.9.3.7. A brief description of the individual's circumstances and the services he or she needs.
- 2.3.9.4. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
  - 2.3.9.4.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
  - 2.3.9.4.2. Declining mental or physical health of the caregiver.
  - 2.3.9.4.3. Declining mental or physical health of the individual.
  - 2.3.9.4.4. Individual has no respite services while living with a caregiver.

VNA at HCS, Inc.

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Dale 5/20/2020



## **Exhibt A Amendment #3**

- 2.3.9.4.5. Length of time on the wait list.
- 2.3.9.4.6. When 2 or more individuals on the wait list have been assigned the same service priority, the individual served first shall be the one with the earliest application date.
- 2.3.9.4.7. Individuals who are being served under the Adult Protection Program, as mandated in NH RSA 161-F: 42-57 shall be exempt from the wait list in accordance with He-E 501.14 (f) and He-E 502.13.
- 2.3.9.5. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 2.3.9.6. The Contractor shall maintain the wait list during the contract period and make it available to the Department upon request.
- 2.3.10. E-Studio Electronic Information System
  - 2.3.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.
  - 2.3.10.2. The Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from the Department can be shared with the necessary staff.
  - 2.3.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 2.3.11. Criminal Background Check and BEAS State Registry Checks
  - 2.3.11.1. The Contractor shall complete a criminal background check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals in compliance with the requirements of New Hampshire Administrative Rule He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 2.3.12. Grievance and Appeals Process
  - 2.3.12.1. The Contractor shall maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and staff that includes, but is not limited to:

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- 2.3.12.1.1. The client's name.
- 2.3.12.1.2. The type of service received by the client.
- 2.3.12.1.3. The date of written complaint or concern of the client.
- 2.3.12.1.4. The nature/subject of the complaint or concern of the client.
- 2.3.12.1.5. The staff position in the agency who addresses complaints and concerns.
- 2.3.12.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
- 2.3.12.1.7. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

## 2.3.13. Client Feedback

- 2.3.13.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 2.4. The Contractor shall provide sufficient staff with the skills to perform all tasks specified in this Agreement.
- 2.5. The Contractor shall maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.
- 2.6. The Contractor shall verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions.
- 2.7. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 2.8. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to Department within thirty (30) days of the contract effective date that includes:
  - 2.8.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement.
  - 2.8.2. A description of how additional staff resources swill be allocated to support this Agreement in the event of inability to meet any performance standard.
  - 2.8.3. A description of time frames necessary for obtaining staff replacements.

VNA at HCS, Inc.

Exhibit A Amendment #3

Contractor Initials

Date 5/20/20



## **Exhibt A Amendment #3**

- 2.8.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience.
- 2.8.5. A description of the method for training new staff members performing duties under this Agreement.

## 3. Reporting

- 3.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department, on a pre-defined electronic form supplied by the Department. The report must be submitted by the 15th day of the month following the end of each quarter. The report must include, but is not limited to, the information listed below:
  - 3.1.1. Expenses by program service provided.
  - 3.1.2. Revenue, by program service provided, by funding source.
  - 3.1.3. Total amount of donation and/or fees collected from all individuals as defined in Section 2.3.6.2.
  - 3.1.4. Actual Units served, by program service provided, by funding source.
  - 3.1.5. Number of unduplicated clients served, by service provided, by funding source.
  - 3.1.6. Number of Title III and Title XX clients served with funds not provided by the Department.
  - 3.1.7. Unmet need/waiting list.
  - 3.1.8. Lengths of time clients are on a waiting list.
  - 3.1.9. The number of days individuals did not receive planned service(s) due to the service(s) not being available due to inadequate staffing or other related Contractor issue.
  - 3.1.10. Explanation describing the reasons for individuals' not receiving their planned services.
  - 3.1.11. A plan to address how to resolve any identified issues.
- 3.2. Notice of Failure to meet Service Obligations
  - 3.2.1. The Contractor shall provide at least a ninety (90) day prior written notice to the Department in the event that the Contractor, for any reason, is unable to meet any service obligations prior to the completion date, such as but not limited to:
    - 3.2.1.1. Reducing hours of operation.
    - 3.2.1.2. Changing a geographic service area.
    - 3.2.1.3. Closing or opening a site.
  - 3.2.2. The Contractor shall include in the written notification the following:

VNA at HCS, Inc.

Exhibit A Amendment #3

Contractor Initials

Date 5/20/2020



## Exhibt A Amendment #3

- 3.2.2.1. The reasons for the inability to deliver services.
- 3.2.2.2. An explanation of how service recipients and the community shall be impacted if the Contractor is unable to provide services.
- 3.2.2.3. An explanation of how service recipients and the community shall be notified.
- 3.2.2.4. The plan to transition clients into other services or refer the clients to other agencies.
- 3.2.3. The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
  - 3.2.3.1. Service(s) are terminated or planned to be terminated prior to the termination date of the contract.
  - 3.2.3.2. There is an inability to carry out all or a portion of the services terms or conditions outlined in the contract.
- 3.2.4. The Contractor shall provide a corrective action plan to the Department within thirty (30) days from the date the Department notifies the Contractor is not in compliance with the contract.

## 4. Performance Measures

4.1. The Contractor shall ensure one hundred (100) percent of individuals' plans of care contain elements of person-centered planning for services in accordance with He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

VNA at HCS, Inc.

Exhibit A Amendment #3

Date 5/20/2020

Contractor Initials

Page 10 of 10

## Adult In-Home Care - VNA at HCS, Inc.

|                             | 01/01/2017 through 0 | 6/30/2017 Service I   | Units            |   |
|-----------------------------|----------------------|---|------------------|---|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 44,853  | \$9.58           | \$ 429,691.74   |
| Title IIIB In Home Services | 1/2 Hour             | 693   | \$9.58           | \$ . 6,638.94   |
| Title IIIB Home Health Aide | 1/2 Hour             | 46  | \$12.50          | <b>\$</b> 575.00  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$24.50          | \$ -  |

|                             | 07/01/2017 through 0 | 6/30/2018 Service   | Units            |  |
|-----------------------------|----------------------|---|------------------|--|
| In Home Services            | Unit Type            | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly, Funding being<br>Requested for each<br>Service |
| Title XX In Home Services   | 1/2 Hour             | 89.706  |                  |  |
| Title IIIB In Home Services | 1/2 Hour             | . 1,385   | \$10.06          |  |
| Title IIIB Home Health Aide | 1/2 Hour             | 91  | \$13.13          | \$ 1,194.83  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$   |

| 07/01/2018 through 06/30/2019 Service Units |           |   |                  |  |  |  |
|---|-----------|---|------------------|--|--|--|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding bein<br>Requested for each<br>Service |  |  |
| Title XX In Home Services                   | 1/2 Hour  | 89,706  |                  |  |  |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 1,385   | \$10.06          | \$ 13,933.10   |  |  |
| Title III8 Home Health Aide                 | 1/2 Hour  | 91  | \$13.13          | \$ 1,194.83  |  |  |
| Title III8 Nursing                          | 1/2 Hour  | 0   | \$25.73          | \$ -   |  |  |

| 07/01/2019 through 06/30/2020 Service Units |           |   |                  |   |  |
|---|-----------|---|------------------|---|--|
| In Home Services                            | Unit Type | Total # of Units of<br>Service<br>anticipated to be<br>delivered. | Rate per Service | Total Amount of<br>Monthly Funding being<br>Requested for each<br>Service |  |
| Title XX In Home Services                   | 1/2 Hour  | 75,204  | \$12.00          |   |  |
| Title IIIB In Home Services                 | 1/2 Hour  | 1,161   | \$12.00          | \$ 13,933.10  |  |
| Title IIIB Home Health Aide                 | 1/2 Hour  | 75  | \$16.00          | \$ 1,194.83   |  |
| Title IIIB Nursing                          | 1/2 Hour  | 0   | \$25.73          | \$ -  |  |

|                             | 07/01/2020 through 0 | 6/30/2021 Service l                                 | Jnits            |  |
|-----------------------------|----------------------|---|------------------|--|
| In Home Constitute          | Unit Tons            | Total # of Units of<br>Service<br>anticipated to be |                  | Total Amount of<br>Monthly Funding being<br>Requested for each |
| In Home Services            | Unit Type            | delivered   | Rate per Service | Service  |
| Title XX In Home Services   | 1/2 Hour             | 75,204  | \$12.00          | \$ 902,442.36  |
| Title IIIB In Home Services | 1/2 Hour             | 1,161   | \$12.00          | <b>\$</b> - 13,933.10  |
| Title IIIB Home Health Aide | 1/2 Hour             | 75  | \$16.00          | \$ 1,194.83  |
| Title IIIB Nursing          | 1/2 Hour             | 0   | \$25.73          | \$ -   |

| · 07                        | /01/2021 through 0 | 6/30/2022 Service I                                 | Units            |  |
|-----------------------------|--------------------|---|------------------|--|
|                             |                    | Total # of Units of<br>Service<br>anticipated to be |                  | Total Amount of<br>Monthly Funding being<br>Requested for each |
| In Home Services            | Unit Type          | delivered.  | Rate per Service | Service  |
| Title XX In Home Services   | 1/2 Hour           | 75,204  | \$12.00          | \$ 902,442.36  |
| Title IIIB in Home Services | 1/2 Hour           | 1,161   | \$12.00          | \$ 13,933.10   |
| Title IIIB Home Health Aide | 1/2 Hour           | 75  | \$16.00          | \$ 1,194.83  |
| Title IIIB Nursing ·        | 1/2 Hour           | 0   | \$25,73          | \$ -   |

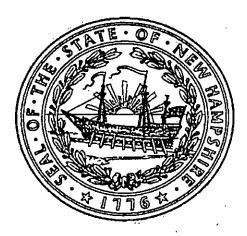
# State of New Hampshire Department of State

## **CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 67798

Certificate Number: 0004882946



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 3rd day of April A.D. 2020.

William M. Gardner

Secretary of State

#### **CERTIFICATE OF AUTHORITY**

| I, Julie Greenwood   | hereby certify that:  |
|--|---|
| (Name of the elected Officer of the Corporation/LL   | C; cannot be contract signatory)  |
| I am a duly elected Clerk/Secretary/Officer of VNA at H     (Corporate)  | ICS<br>tion/LLC Name)   |
| 2. The following is a true copy of a vote taken at a meeting held on May 13, 2020, at which a quorum of the (Date)   |   |
| VOTED: That Maura McQueeney, CEO (may life (Name and Title of Contract Signatory)  | st more than one person)  |
| is duly authorized on behalf of <u>VNA at HCS</u> to enter into (Name of Corporation/ LL   |   |
|  | nents and further is authorized to execute any and all amendments, revisions, or modifications thereto, which at the purpose of this vote.  |
| 3. I hereby certify that said vote has not been amended of date of the contract/contract amendment to which this certificate (30) days from the date of this Certificate of Author New Hampshire will rely on this certificate as evidence position(s) indicated and that they have full authority to limits on the authority of any listed individual to bind the coall such limitations are expressly stated herein. | ertificate is attached. This authority remains valid for ity. I further certify that it is understood that the State of that the person(s) listed above currently occupy the bind the corporation. To the extent that there are any |
| Dated: <u>May 20, 2020</u>   | Signature of Elected Officer Name: Julie E. Greenwood Title: Chair of the Board of Directors  |

HOMEHEA-02

**MCORMIER** 

### ACORD'

#### CERTIFICATE OF LIABILITY INSURANCE

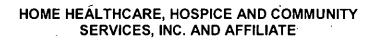
DATE (MM/DO/YYYY) 2/26/2020

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(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT NAME: PRODUCER PHONE (A/C, No, Ext): (866) 636-0244 Berkshire Insurance Group, Inc FAX (A/C, No): (413) 447-1977 PO Box 4889 Pittsfield, MA 01202 E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Insurance Company INSURER B : ATLANTIC CHARTER INSURANCE GROUP INSURED Home Healthcare Hospice & Community Services, Inc. INSURER C: & VNA at HCS, Inc. INSURER D: PO Box 564 Keene, NH 03431 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. ADDL SUBR POLICY EFF (MM/DD/YYYY) POLICY NUMBER TYPE OF INSURANCE LIMITS 1,000,000 Χİ COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) 100,000 CLAIMS-MADE | X | OCCUR PHPK2081408-1/4/2020 1/4/2021 5.000 MED EXP (Any one person) 1,000,000 PERSONAL & ADV INJURY 3,000,000 GENERAL AGGREGATE GEN'L AGGREGATE LIMIT APPLIES PER: 3,000,000 X POLICY 132 Loc PRODUCTS - COMP/OP AGG OTHER: COMBINED SINGLE LIMIT (Ea accident) **AUTOMOBILE LIABILITY** ANY AUTO BODILY INJURY (Per person) SCHEDULED AUTOS OWNED AUTOS ONLY BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) HIRED ONLY MONSONED UMBRELLA LIAB OCCUR-EACH OCCURRENCE **EXCESS LIAB** CLAIMS-MADE AGGREGATE DED RETENTION \$ X STATUTE WORKERS COMPENSATION AND EMPLOYERS' LIABILITY 7/1/2019 7/1/2020 1,000,000 WCA00539808 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT N N/A 1,000,000 E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below 1.000.000 E.L. DISEASE - POLICY LIMIT PHPK2081408 1/4/2020 1/4/2021 1,000,000 Professional Liab per claim Professional Liab PHPK2081408 1/4/2020 1/4/2021 Aggregate 3.000,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) **CERTIFICATE HOLDER CANCELL'ATION** SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE 'DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire Department of Health & Human Services 129 Pleasant Street AUTHORIZED REPRESENTATIVE Concord, NH 03301 Mauren Corner

#### Mission of Home Healthcare, Hospice and Community Services:

To provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.



**CONSOLIDATED FINANCIAL STATEMENTS** 

**YEARS ENDED JUNE 30, 2019 AND 2018** 



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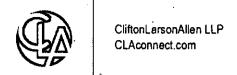
WEALTH ADVISORY

OUTSOURCING

AUDIT-TAX AND
CONSULTING

# HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE TABLE OF CONTENTS YEARS ENDED JUNE 30, 2019 AND 2018

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#### INDEPENDENT AUDITORS' REPORT

Board of Directors Home Healthcare, Hospice and Community Services, Inc. and Affiliate Keene, New Hampshire

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice and Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheet as of June 30, 2019 and 2018, 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.



Board of Directors Home Healthcare, Hospice and Community Services, Inc. and Affiliate

#### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice and Community Services, Inc. and Affiliate as of June 30, 2019 and 2018, and the results of their operations, changes in their net assets, and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Effect of Adopting New Accounting Standard

Clifton Larson Allen LLP

As described in Note 1, Home Healthcare, Hospice and Community Services, Inc. and Affiliate adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. Our opinion is not modified with respect to that matter.

CliftonLarsonAllen LLP

Boston, Massachusetts March 6, 2020

## HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED BALANCE SHEETS JUNE 30, 2019 AND 2018

|   |             | 2019       |           | ·2018      |
|---|-------------|------------|-----------|------------|
| ASSETS  | •           |            | -         |            |
| CURRENT ASSETS  |             |            |           |            |
| Cash and Cash Equivalents                                     | \$          | 343,467    | \$        | 247,576    |
| Investments   |             | . 17,267   |           | 17,938     |
| Patient Accounts Receivable, Less Allowance for Uncollectible |             | •          |           | ,          |
| Accounts of \$652,535 in 2019 and \$620,128 in 2018           |             | 2,366,149  |           | 2,132,956  |
| Other Receivables   |             | 324,782    |           | 191,155    |
| Prepaid Expenses  |             | 224,029    |           | 249,650    |
| Total Current Assets  |             | 3,275,694  |           | 2,839,275  |
| ASSETS LIMITED AS TO USE                                      |             | 12,642,547 |           | 12,248,325 |
| PROPERTY AND EQUIPMENT, NET                                   |             | 2,657,038  |           | 2,978,403  |
| Total Assets  | \$          | 18,575,279 | \$        | 18,066,003 |
| LIABILITIES AND NET ASSETS                                    |             |            |           |            |
| CURRENT LIABILITIES   |             | •          |           |            |
| Line of Credit  | \$          | 533,503    | \$        | 667,125    |
| Accounts Payable and Accrued Expenses                         | •           | 1,300,311  |           | 502,305    |
| Accrued Payroll and Related Expenses                          |             | 1,002,194  |           | 1,114,892  |
| Deferred Revenue  |             | 543,274    |           | 622,004    |
| Total Current Liabilities                                     | _           | 3,379,282  |           | 2,906,326  |
| NET ASSETS  |             | •          |           |            |
| Without Donor Restrictions                                    |             | 14,267,831 |           | 14,205,505 |
| With Donor Restrictions                                       |             | 928,166    | ^         | 954,172    |
| Total Net Assets  |             | 15,195,997 |           | 15,159,677 |
| Total Liabilities and Net Assets                              | · <u>\$</u> | 18,575,279 | <u>\$</u> | 18,066,003 |

## HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF OPERATIONS YEARS ENDED JUNE 30, 2019 AND 2018

|   | 2019          | 2018                |
|---|---------------|---------------------|
| OPERATING REVENUE   | <del></del>   | •                   |
| Patient Service Revenue                                   | \$ 13,093,709 | \$ 14,463,382       |
| Provision for Bad Debt                                    | (129,445)     | (367,378)           |
| Net Patient Service Revenue                               | 12,964,264    | 14,096,004          |
| Other Operating Revenue                                   | 2,598,094     | 2,561,188           |
| Net Assets Released from Restrictions Used for Operations | 107,946_      | 45,441              |
| Total Operating Revenue                                   | 15,670,304    | 16,702,633          |
| OPERATING EXPENSES  |               |                     |
| Salaries and Related Expenses                             | 11,958,073    | 13,428,756          |
| Other Operating Expenses                                  | 4,751,034     | 5,130,498           |
| Depreciation  | 431,929_      | 455,303             |
| Total Operating Expenses                                  | 17,141,036    | 19,014,557          |
| OPERATING LOSS  | (1,470,732)   | (2,311,924)         |
| OTHER REVENUE AND GAINS                                   |               |                     |
| Contributions and Fundraising Income                      | 634,736       | 425,576             |
| Investment Income, Net                                    | 171,101       | 167,938             |
| Realized and Unrealized Gains on Investments              | 724,386       | 697,024             |
| Total Other Revenue and Gains                             | 1,530,223     | 1,290,538           |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES              | 59,491        | (1,021,386)         |
| Net Assets Released from Restrictions Used for Capital    | 2,835         | 172,287             |
| CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS           | \$ 62,326     | <u>\$ (849,099)</u> |

## HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2019 AND 2018

| ·   |             | 2019      |    | 2018        |
|---|-------------|-----------|----|-------------|
| NET ASSETS WITHOUT DONOR RESTRICTIONS                     |             | _         |    |             |
| Excess (Deficiency) of Revenue of Expenses                | \$          | 59,491    | \$ | (1,021,386) |
| Net Assets Released from Restrictions Used for Capital    |             | 2,835     |    | 172,287     |
| Change in Net Assets Without Donor Restrictions           |             | 62,326    |    | (849,099)   |
| NET ASSETS WITH DONOR RESTRICTIONS                        |             |           | •  |             |
| Contributions   |             | 12,822    |    | -           |
| Investment Income   |             | 13,833    |    | 15,074      |
| Realized and Unrealized Gains on Investments              |             | 58,120    |    | 63,117      |
| Net Assets Released from Restrictions Used for Operations |             | (107,946) |    | (45,441)    |
| Net Assets Released from Restrictions Used for Capital    |             | (2,835)   |    | (172,287)   |
| Change in Net Assets With Donor Restrictions              |             | (26,006)  | _  | (139,537)   |
| CHANGE IN NET ASSETS                                      |             | 36,320    |    | (988,636)   |
| Net Assets - Beginning of Year                            | 1           | 5,159,677 |    | 16,148,313  |
| NET ASSETS - END OF YEAR                                  | <u>\$ 1</u> | 5,195,997 | \$ | 15,159,677  |

## HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2019 AND 2018

|   |           | 2019        |    | 2018        |
|---|-----------|-------------|----|-------------|
| CASH FLOWS FROM OPERATING ACTIVITIES                      |           |             |    |             |
| Change in Net Assets                                      | \$        | 36,320      | \$ | (988,636)   |
| Adjustments to Reconcile Change in Net Assets to Net Cash |           | •           |    |             |
| Used by Operating Activities:                             |           |             |    |             |
| Depreciation  |           | 431,929     |    | 455,303     |
| Provision for Bad Debts                                   |           | 129,445     |    | 367,378     |
| Realized and Unrealized Gains on Investments              |           | (782,506)   |    | (760,141)   |
| Investment Income Restricted for Reinvestment             |           | . (13,833)  |    | (15,074)    |
| (Increase) Decrease in:                                   |           |             |    |             |
| Investments   |           | 671         |    | 598         |
| Patient Accounts Receivable                               |           | (362,638)   |    | (166,864)   |
| Other Receivables   |           | (133,627)   |    | 304,113     |
| Prepaid Expenses  |           | 25,621      |    | 108,843     |
| Increase (Decrease) in:                                   |           |             |    |             |
| Accounts Payable and Accrued Expenses                     |           | 798,006     |    | (73,615)    |
| Accrued Payroll and Related Expenses                      |           | (112,698)   |    | (48,123)    |
| Deferred Revenue  |           | (78,730)    |    | 74,730      |
| Net Cash Used by Operating Activities                     |           | (62,040)    |    | · (741,488) |
| CASH FLOWS FROM INVESTING ACTIVITIES                      |           |             |    |             |
| Purchase of Investments                                   |           | (4,235,594) |    | (2,814,287) |
| Proceeds from Sale of Investments                         |           | 4,637,711   |    | 3,152,045   |
| Capital Expenditures                                      |           | (110,564)   |    | (174,237)   |
| Net Cash Provided by Investing Activities                 |           | 291,553     |    | 163,521     |
| CASH FLOWS FROM FINANCING ACTIVITIES                      |           | •           |    |             |
| Proceeds from Line of Credit                              |           | 1,522,000   |    | 1,730,000   |
| Payments on Line of Credit                                |           | (1,655,622) |    | (1,262,721) |
| Net Cash Provided (Used) by Financing Activities          |           | (133,622)   |    | 467,279     |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS      |           | 95,891      |    | (110,688)   |
| Cash and Cash Equivalents - Beginning of Year             |           | 247,576     |    | 358,264     |
| CASH AND CASH EQUIVALENTS - END OF YEAR                   | <u>\$</u> | 343,467     | \$ | 247,576     |
| SUPPLEMENTAL DISCLOSURE                                   |           |             | •  |             |
| Interest Paid   | \$        | 36,935      | \$ | 25,300      |

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Organization**

Home Healthcare, Hospice and Community Services, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

#### **Affiliate**

VNA at HCS, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice, and community services.

#### **Principles of Consolidation**

The consolidated financial statements include the accounts of Home Healthcare, Hospice and Community Services, Inc. and its affiliate, VNA at HCS, Inc. (collectively, the Association). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

#### **Income Taxes**

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

#### **Use of Estimates**

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

#### **Basis of Presentation**

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

<u>Net Assets Without Donor Restrictions</u> – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions includes assets set aside by the board of directors for future use.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Basis of Presentation (Continued)**

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

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities, other than endowment and similar funds, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of time restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets as net assets released from restrictions.

Donated services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Contributions, including pledges receivable which are unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Gifts of long-lived assets are reported as assets without donor restrictions unless explicit donor stipulations 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 stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED).

#### **Cash and Cash Equivalents**

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

#### Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are fully reserved. Management regularly reviews revenue 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 as of June 30:

|                             |   | 2019 |          |    | 2018      |
|-----------------------------|---|------|----------|----|-----------|
| Balance - Beginning of Year |   | \$   | 620,128  | \$ | 575,388   |
| Provision                   |   |      | 129,445  |    | 367,378   |
| Write-Offs                  | • |      | (97,038) |    | (322,638) |
| Balance - End of Year       |   | \$   | 652,535  | \$ | 620,128   |

#### Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as noncurrent assets.

The Association reports investments at fair value and has elected to report all gains and losses in the Excess (Deficiency) of Revenue of Expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or state law.

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

#### Assets Limited as to Use

Assets limited as to use includes designated assets set aside by the board of directors and donor contributions.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Assets with an estimated useful life of more than one year and a historical cost in excess of \$5,000 are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

#### **Deferred Revenue**

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

#### Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee for service basis, with no retrospective settlement, provided the Association's aggregate annual. Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payors, and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

#### **Cost Allocations**

The Association operates several related programs. Costs directly attributable to a program are charged to the respective program services. Management and general costs of the Association have been allocated between the programs on the basis of actual direct program costs.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Measure of Operations.

For purposes of presentation, transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses. The consolidated statements of operations include the operating loss. Changes in net assets without donor restrictions which are excluded from the operating loss, consistent with industry practice, include contributions and fundraising income, investment income and realized and unrealized gains and losses on investments.

#### Excess (Deficiency) of Revenues Over Expenses

The consolidated statements of operations includes the excess (deficiency) of revenues over expenses. Changes in net assets without donor restrictions which are excluded from the excess (deficiency) of revenues over expenses, consistent with industry practice, include contributions of, and net assets released from donor restrictions related to, long-lived assets.

#### **Functional Expenses**

The financial statements contain certain categories of expenses that attributable to one or more program or supporting functions of the Association. Expenses are directly allocated to program or support services whenever possible. Other shared expenses are allocated based on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and occupancy, which are allocated on a square footage basis, salaries and benefits, which are allocated on a basis of estimated time and effort, and information technology, which is allocated based on estimates of time and cost of the specific technology utilized. See Note 8 for the natural classification detail of expenses by function.

#### Reclassifications

Certain reclassifications have been made to prior year amounts to conform with the current year presentation.

#### Change in Accounting Principle

The Association has adopted the accounting guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities, which changes presentation and disclosure requirements for nonprofit entities to provide more relevant information about their resources (and the changes in those resources) to donors, granters, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes, investment return, expenses, and liquidity. Adoption of the new standard had no effect on the previously reported change in net assets or net assets balance.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **New Accounting Pronouncements**

In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers. The guidance requires the Association to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the Association expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgments and changes in judgments, and assets recognized from the costs to obtain or fulfill a contract. Implementation of the new standard can result in changes to the reporting and disclosure of leases. The standard will be effective for the Association for the year ending June 30, 2020. Management is in the process of evaluating the impact on the Association.

In February 2016, FASB issued ASU 2016-02, *Leases*, pertaining to recording of leases. While the standard will not be effective for the Association until the year ending June 30, 2021, the standard can be adopted as early as the year ending December 31, 2016. Early adoption has not been exercised. Implementation of the new standard can result in changes to the reporting and disclosure of leases. Management is in the process of evaluating the impact on the Association.

#### **Subsequent Events**

For financial reporting purposes, subsequent events have been evaluated by management through March 6, 2020, which is the date the consolidated financial statements were available to be issued.

#### NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE

Investments and assets limited as to use, stated at fair value, are as follows as of June 30:

|  | 2019 |            |    | 2018       |
|--|------|------------|----|------------|
| Cash and Cash Equivalents                      | \$   | 329,576    | \$ | 106,923    |
| U.S. Government and Corporate Bonds            |      | 3,404,633  |    | 3,335,084  |
| Marketable Securities                          |      | 5,988,449  |    | 5,656,193  |
| Mutual Funds                                   |      | 2,937,156  |    | 3,168,063  |
| Total Investments and Assets Limited as to Use | \$   | 12,659,814 | \$ | 12,266,263 |
| Investments Without Donor Restrictions         | \$   | 17,267     | \$ | 17,938     |
| Assets Limited as to Use:                      |      |            |    |            |
| Board-Designated for Future Use                |      | 11,760,468 |    | 11,363,748 |
| Donor-Restricted, Time or Purpose              |      | 647,848    |    | 650,346    |
| Donor-Restricted, Perpetual in Nature          |      | 234,231    |    | 234,231    |
| Total Assets Limited as to Use                 |      | 12,642,547 |    | 12,248,325 |
| Total Investments and Assets Limited as to Use | \$   | 12,659,814 | \$ | 12,266,263 |

#### NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

#### Fair Value Measurement

FASB ASC Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value.

Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entry 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.

All of the Association's investments were measured on a recurring basis.

The following table presents the Association's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2019 and 2018:

|                                 | 2019                 |              |         |               |  |  |  |
|---------------------------------|----------------------|--------------|---------|---------------|--|--|--|
|                                 | Level 1              | Level 2      | Level 3 | Total         |  |  |  |
| Corporate Bonds                 | \$ -                 | \$ 1,125,332 | \$ -    | \$ 1,125,332  |  |  |  |
| Government Bonds                | 2,279,301            | -            | -       | 2,279,301     |  |  |  |
| Equity Securities               | 5,988,449            | -            | -       | 5,988,449     |  |  |  |
| Mutual Funds                    | 2,937,156            |              | •       | 2,937,156     |  |  |  |
| Total Investments and Assets    |                      |              |         | ·             |  |  |  |
| Limited as to Use at Fair Value | \$ 11,204,906        | \$ 1,125,332 | \$      | 12,330,238    |  |  |  |
| Cash and Cash Equivalents       |                      |              |         | 329,576       |  |  |  |
| Total Investments and Assets    |                      |              |         |               |  |  |  |
| Limited as to Use               |                      |              |         | \$ 12,659,814 |  |  |  |
|                                 |                      |              |         |               |  |  |  |
|                                 | <del></del>          |              | 018     |               |  |  |  |
|                                 | Level 1              | Level 2      | Level 3 | Total         |  |  |  |
| Corporate Bonds                 | \$ -                 | \$ 1,135,706 | \$ -    | \$ 1,135,706  |  |  |  |
| Government Bonds                | 2,199,378            | •            | -       | 2,199,378     |  |  |  |
| Equity Securities               | 5,656,193            | · -          | •       | 5,656,193     |  |  |  |
| Mutual Funds                    | 3,168,063            |              |         | 3,168,063     |  |  |  |
| Total Investments and Assets    |                      | •            |         |               |  |  |  |
| Limited as to Use at Fair Value | <u>\$ 11,023,634</u> | \$ 1,135,706 | \$ -    | 12,159,340    |  |  |  |
| Cash and Cash Equivalents       |                      |              |         | 106,923       |  |  |  |
| Total Investments and Assets    |                      | •            |         |               |  |  |  |
| Limited as to Use               |                      | •            |         | \$ 12,266,263 |  |  |  |
|                                 |                      |              |         |               |  |  |  |

#### NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

Investment income and gains for cash equivalents and investments consist of the following as of June 30:

|  |      | 2019    |             | 2018    |  |
|--|------|---------|-------------|---------|--|
| Net Assets Without Donor Restrictions:       |      | •       |             |         |  |
| Investment Income, Net                       | \$   | 171,101 | <b>,</b> \$ | 167,938 |  |
| Realized and Unrealized Gains on Investments |      | 724,386 |             | 697,024 |  |
| Net Assets With Donor Restrictions:          |      |         |             |         |  |
| Investment Income                            |      | 13,833  |             | 15,074  |  |
| Realized and Unrealized Gains on Investments | •    | 58,120  |             | 63,117  |  |
| Total Investment Income and Gains            | . \$ | 967,440 | \$          | 943,153 |  |

#### NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30:

|                                    | <br>2019        |    | 2018      |
|------------------------------------|-----------------|----|-----------|
| Land and Improvements              | \$<br>482,961   | \$ | 471,403   |
| Building and Improvements          | 5,384,931       |    | 5,384,931 |
| Furniture, Fixtures, and Equipment | <br>3,121,014   |    | 3,028,445 |
| Total Cost                         | <br>8,988,906   | ·  | 8,884,779 |
| Less: Accumulated Depreciation     | <br>6,331,868   |    | 5,906,376 |
| Total Property and Equipment, Net  | \$<br>2,657,038 | \$ | 2,978,403 |

#### NOTE 4 LINE OF CREDIT

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (6.50% and 6.00% at June 30, 2019 and 2018, respectively). The outstanding balance was \$533,503 and \$667,125 at June 30, 2019 and 2018, respectively. The line is subject to automatic annual renewal at the discretion of the lender.

#### NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

The Association has received donor-restricted contributions, which have been accounted for as net assets with donor restrictions and are available for the following purposes at June 30:

|  | · <u>2</u> 019 |          |    | 2018    |  |
|--|----------------|----------|----|---------|--|
| Time or Purpose Restrictions for:              |                | <u> </u> |    |         |  |
| Haskell Fund for Office Rent                   | \$             | 304,618  | \$ | 339,825 |  |
| Operations                                     |                | 107,789  |    | 98,797  |  |
| Meal Sites                                     |                | 1,337    |    | 1,697   |  |
| Respite  |                | 4,089    |    | 4,089   |  |
| Hospice Operations                             |                | 3,208    |    | 1,252   |  |
| Hospice Memorial Garden                        |                | 134,641  |    | 123,926 |  |
| Johnson Family Fund for Capital Expenditures   |                | 7,009    |    | 5,757   |  |
| Barbara Duckett Scholarship Fund               |                | 89,486   |    | 75,003  |  |
| Donated Motor Vehicles                         | ,              | 41,758   |    | 69,595  |  |
| Total  | \$             | 693,935  | \$ | 719,941 |  |
| Restrictions that are Perpetual in Nature for: |                |          |    |         |  |
| Hospice  | · <b>\$</b>    | 10,000   | \$ | 10,000  |  |
| Operations                                     |                | 8,623    | •  | 8,623   |  |
| Johnson Family Fund for Capital Expenditures   |                | 10,202   |    | 10,202  |  |
| Bednar Endowment Fund                          |                | 50,000   |    | 50,000  |  |
| Haskell Endowment Fund                         |                | 120,570  |    | 120,570 |  |
| Jones Endowment Fund                           |                | 34,836   |    | 34,836  |  |
| Total  | \$             | 234,231  | \$ | 234,231 |  |

#### NOTE 6 ENDOWMENTS

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

#### NOTE 6 ENDOWMENTS (CONTINUED)

In accordance with the UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1. The duration and preservation of the fund;
- 2. The purposes of the organization and the donor-restricted endowment fund;
- 3. General economic conditions;
- 4. The possible effect of inflation and deflation;
- 5. The expected total return from income and the appreciation of investments;
- 6. Other resources of the Association;
- 7. The investment policies of the Association;
- 8. The spending policy; and
- 9. Funds with deficiencies.

#### Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

#### Strategies Employed for Achieving Objectives

To satisfy its long-term rate of return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

#### Spending Policy

The Association's spending policy is equal to investment returns. All available investment returns earned on endowments are expended, or released from endowment in the year earned.

#### NOTE 6 ENDOWMENTS (CONTINUED)

The following schedule details the changes in endowment net assets for the years ended June 30:

| •   | Without Donor | Purpose      | Perpetual  |               |
|---|---------------|--------------|------------|---------------|
|   | Restrictions  | Restrictions | in Nature  | Total         |
| Net Assets - June 30, 2017  | \$ 10,828,438 | \$ 479,136   | \$ 234,231 | \$ 11,541,805 |
| Investment Income, Net<br>Realized and Unrealized Gains on          | 163,146       | 10,945       |            | 174,091       |
| Investments   | 696,259       | 45,731       | -          | 741,990       |
| Net Assets Released from Restrictions Use of Board Designated Funds | -             | (184,706)    | -          | (184,706)     |
| for Operations  | (324,095)     | -            | -          | (324,095)     |
| Change in Net Assets  | 535,310       | (128,030)    | -          | 407,280       |
| Net Assets - June 30, 2018  | 11,363,748    | 351,106      | 234,231    | 11,949,085    |
| Investment Income<br>Realized and Unrealized Gains on               | 169,336       | 9,153        | -          | 178,489       |
| Investments   | 723,838       | 38,445       | -          | 762,283       |
| Net Assets Released from Restrictions                               | 0,000         | (79,584)     | -          | (79,584)      |
| Use of Board Designated Funds                                       |               | •            | •          | ,             |
| for Operations  | (496,454)     | -            | -          | (496,454)     |
| Change in Net Assets  | 396,720       | (31,986)     | -          | 364,734       |
| Net Assets - June 30, 2019  | \$ 11,760,468 | \$ 319,120   | \$ 234,231 | \$ 12,313,819 |

#### NOTE 7 PATIENT SERVICE REVENUE

Patient service revenue is as follows as of June 30:

|                          | 2019              | 2018             |
|--------------------------|-------------------|------------------|
| Medicare                 | \$ 9,540,407      | \$<br>9,710,931  |
| Medicaid                 | 826,800           | 991,348          |
| Other Third-Party Payors | 2,529,426         | 2,818,951        |
| Private Pay              | 197 <u>,076</u> _ | <br>942,152      |
| Total                    | \$ 13,093,709     | \$<br>14,463,382 |

#### NOTE 7 PATIENT SERVICE REVENUE (CONTINUED)

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

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

The Association provided services in other health related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$1,104,471 and \$1,047,857 for the years ended June 30, 2019 and 2018, respectively.

The Association is able to provide these services with a component of funds received through local community support and federal and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the state of New Hampshire.

#### NOTE 8 FUNCTIONAL EXPENSES

The Association provides various services to residents within its geographic location. All operating expenses are considered to relate, either directly or indirectly, to providing these services. The tables below present expenses by both their nature and function for the years ended June 30:

|                               |                     | 2(          | 019          |               |
|-------------------------------|---------------------|-------------|--------------|---------------|
|                               | Home<br>Healthcare, |             |              |               |
|                               | Hospice and         | Supportin   | g Services   |               |
| •                             | Community           | ,,,,        | Management   |               |
|                               | Services            | Fundraising | and General  | Total         |
| Salaries and Related Expenses | \$ 10,338,358       | \$ 593      | \$ 1,619,122 | \$ 11,958,073 |
| Contracted Services           | 1,255,855           | -           | 1,056,333    | 2,312,188     |
| Office and Occupancy          | 1,605,346           | 12,959      | 744,891      | 2,363,196     |
| Insurance                     | 12,751              | -           | 62,899       | 75,650        |
| Depreciation                  | 31,748              | _           | 400,181      | 431,929       |
| . Total Expenses              | \$ 13,244,058       | \$ 13,552   | \$ 3,883,426 | \$ 17,141,036 |

#### NOTE 8 FUNCTIONAL EXPENSES (CONTINUED)

|                               | 2018                               |             |              |               |  |  |  |  |
|-------------------------------|------------------------------------|-------------|--------------|---------------|--|--|--|--|
|                               | Home<br>Healthcare,<br>Hospice and | Supportir   |              |               |  |  |  |  |
|                               | Community                          |             | Management   |               |  |  |  |  |
|                               | Services                           | Fundraising | and General  | Total         |  |  |  |  |
| Salaries and Related Expenses | \$ 11,037,228                      | \$ 37,647   | \$ 2,353,881 | \$ 13,428,756 |  |  |  |  |
| Contracted Services           | 1,928,537                          | -           | 714,469      | 2,643,006     |  |  |  |  |
| Office and Occupancy          | 1,783,386                          | 12,059      | 607,574      | 2,403,019     |  |  |  |  |
| Insurance                     | 13,508                             | -           | 70,965       | 84,473        |  |  |  |  |
| Depreciation                  | 80,504                             |             | 374,799      | 455,303       |  |  |  |  |
| Total Expenses                | \$ 14,843,163                      | \$ 49,706   | \$ 4,121,688 | \$ 19,014,557 |  |  |  |  |

#### NOTE 9 MALPRACTICE INSURANCE

The Association insures its malpractice risks on a claims made basis. There was one known malpractice claim outstanding at June 30, 2019 and 2018. There were no unasserted claims or incidents which require loss accrual at June 30, 2019 or 2018. The Association intends to renew coverage on a claims made basis and anticipates that such coverage will be available.

#### Litigation

The Association is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Association's future financial position or results of operations.

#### NOTE 10 RETIREMENT PLAN

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$144,683 and \$165,184 for 2019 and 2018, respectively.

#### NOTE 11 CONCENTRATION OF RISK

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. Following is a summary of accounts receivable, by funding source:

|                          | 2019 | 2018 |
|--------------------------|------|------|
| Medicare                 | 66%  | 65%  |
| Medicaid                 | 8%   | 3%   |
| Other Third-Party Payors | 26%_ | 32%  |
| Total                    | 100% | 100% |

#### NOTE 12 CONTINGENCIES

#### **Third-Party Payors**

A significant portion of the Association's net revenues and accounts receivable are derived from services reimbursable under the Medicaid and the Medicare programs. There are numerous healthcare reform proposals being considered on the federal and state levels. The Association cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Association.

A significant portion of the Association's revenues are derived from services under the Medicare program (see Note 7). Under this program, cost reports are subject to audit for a period of three years from the date of issuance of a Notification of Provider Reimbursement by the fiscal intermediary. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

Medicare fiscal intermediaries and other payors periodically conduct pre-payment or post-payment medical reviews or other audits of the Association's hospice reimbursement claims. In order to conduct these reviews, the payor requests documentation from the Association and then reviews the documentation to determine compliance with applicable rules and regulations, including the eligibility of patients to receive hospice benefits, the appropriateness of the care provided to those patients, and the documentation of the care. The Association cannot predict whether medical reviews or similar audits by federal or state agencies or commercial payors of the Association hospice program will result in material recoupments or denials, which could have a material adverse effect on the Association's financial condition and results of operations.

A portion of the Association's revenues are derived from services reimbursable under the Medicaid program (see Note 7). The base year costs utilized in calculating the Medicaid prospective rates are subject to audit which could result in a retroactive rate adjustment for all years in which that base year's costs are utilized in calculating the prospective rate. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

#### NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY

The Association has the following financial assets available within one year of the date of the statement of financial position at June 30:

|   | 2019,           | <br>2018        |
|---|-----------------|-----------------|
| Cash and Cash Equivalents                                   | \$<br>343,467   | \$<br>247,576   |
| Investments   | 17,267          | 17,938          |
| Patient Accounts Receivable, Net                            | 2,366,149       | 2,132,956       |
| Other Receivables   | <br>324,782     | <br>191,155     |
| Total Financial Assets Available to Meet<br>Liquidity Needs | \$<br>3,051,665 | \$<br>2,589,625 |

#### NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY (CONTINUED)

None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the date of the statement of financial position.

In addition, approximately \$11.8 million and \$11.4 million in board designated funds at June 30, 2019 and 2018, respectively, could be made available to the Association upon approval by the board of directors. The Association also has approximately \$466,000 and \$333,000 in availability under the line of credit as of June 30, 2019 and 2018, respectively.

### Home Healthcare, Hospice and Community Services/VNA at HCS 2019/2020 Board of Directors

### Chair: Julie Greenwood

Vice-Chair:

Jane Larmon

Treasurer:

Eric Horne

Secretary:

Susan Abert

Dianne Bolton

Mike Chelstowski

Mary Ann Davis

Julie Green

Maureen O'Brien

**Brian Reilly** 

Judy Sadoski

**David Stinson** 

**David Therrien** 

#### **Director at Large**

**Betsy Cotter** 

#### **Immediate Past President**

Allen Mendelson

#### **EX-OFFICIO**

Maura McQueeney, CEO HCS, VNA at HCS 312 Marlboro St. Keene, NH 03431 352-2253 x121

#### Kelly M. Ryan

#### Objective:

To utilize degree in mental health and human services and flourish in the New Hampshire health care system.

#### **Employment History:**

#### Home Support Provider Supervisor

August 2019 to current Home Healthcare, Hospice and Community Services, Keene, NH

- Process referrals to admit clients, develop care plans and review plan with support staff assuring client satisfaction.
- Participates in yearly home visits with clients to update plan of care as well as process redeterminations to ensure billing compliance.
- Responsible for the day-to-day operations and scheduling of Home Support Providers, including participation in orientation and coordinating client requests for services.
- Develop rapport with clients and/or responsible parties through telephone or personal contact to meet client needs.
- Promote harmonious relationships and favorable attitudes among the health care team.
- Review Celltrak for communication with Home Support Providers and ensure accuracy of visits for payroll needs.
- Assist in data collection and preparation of statistical reports for the Home Support program.
- Update and create new forms to facilitate current policies and procedures.
- Maintain relationship with the Bureau of Elderly and Adult Services and other outside agencies for optimal client service.

#### Admissions Coordinator

March 2018 to July 2019 Genesis Healthcare, Keene, NH

- Adhered to admission sign-in compliance while ensuring resident and familial satisfaction and comfort.
- Monitored state wide referrals via various electronic health record systems.
- Built new referrals electronically; prepared for follow up on referral and supported the clinical review process.
- Collected and stored pertinent documents to assist in chart preparation while upholding strict HIPAA standards.
- Ensured room readiness for new admissions and be ever ready to give tours of two Genesis Facilities in Keene.
- Completed new resident and patient admission kits for skilled nursing and long term care.
- Provided education and support on resident rights, Medicare and Medicaid, and multiple medical consents.
- Promoted patient and resident safety by continuously educating self on how to effectively and compassionately
  communicate with the aging population.

#### Lead Pharmacy Technician

February 2016 to March 2018 Rite Aid Pharmacy, Hillsborough, NH

- Prioritized large amounts of workflow; researched clinical pharmacology while dispensing proper medications.
- Checked validity of prescriptions while calculating medical signas to properly process insurance claims.
- Oversaw inventory for dispensing supplies and medication needs; placed weekly order as necessary.
- Earned Employee of the Quarter (June 2017) by ensuring customer and company satisfaction.

#### Program Coordinator

July 2014 to April 2015 Tri-County Mental Health Services, Lewiston, ME

- Promoted to Wellness and Recovery Program Coordinator due to a demonstrated leadership style.
- Develop treatment plans with case managers for proper service delivery and billing via electronic health record.
- Facilitate staff meetings to assist in identifying opportunities to increase productivity and participant satisfaction.
- Responsible for interviewing, hiring, and training new staff members.

#### Skills Development Guide

October 2013 to July 2014 Tri-County Mental Health Services, Lewiston, ME

- Engage in public relations to gain interest and revenue.
- Provide support to participants in their goals towards independence.
- Generate progress notes and assist in updating treatment plans.
- Model grounding practices and calming techniques proving fewer crisis situations.

#### Education:

May 2013 University of Maine, Augusta, ME

■ Bachelor's Degree in Mental Health and Human Services

May 2011 Central Maine Community College, Auburn, ME

Associate Degree in Mental Health and Human Services

### Mary E. Lucas

| Education    |   |
|--------------|---|
| 1997-1998    | Vermont Technical College, Randolph Center, VT<br>RN – Associate Degree in Nursing, May 1998  |
| 1994 – 1995  | Thompson School for Practical Nurses, Brattleboro, VT Diploma in Nursing, June, 1995  |
| 1991 – 1993  | Greenfield Community College, Greenfield, MA Business Administration/Management   |
| Employment   |   |
| 1999-Present | Home Healthcare, Hospice and Community Services, Keene, NH 1999 – 2001, Staff Nurse 2001 – 2002, Support Services Coordinator 2002 – 2006, Support Services Manager 2006 – 2009, Home Health Nurse 2009 – 2011, Home Health Aide Supervisor 2001 – 2016, Hospice/Home Health Aide Supervisor 2016 – 2018, Clinical Manager of Customized Care 2018 – present, RN Administrator, The Castle Center |
| 1998 - 1999  | Langdon Place of Keene, NH RN Charge Nurse on Alzheimer's Unit for 24 residents. Implementing care plans of residents with a psychiatrist on a bi-weekly basis, resident assessments, treatments, medication nurse.   |
| 1998 – 1997  | LPN Charge Nurse, Skilled Nursing Care for 25 residents.  Duties included: medication nurse, treatment nurse, oversee duties of CNA, resident assessments, update nursing care plans.   |
| 1996 – 1997  | Linda Manor Extended Care  1996 – LPN – Charge Nurse for 41 residents  1997 – LPN – Sub-Acute unit of 20 patients.  Duties included: medication nurse, treatment nurse, update nursing care plans, supervision of CNA staff, communication of resident's care with physician.   |
| 1995 – 1996  | Center for Extended Care of Amherst, Amherst, MA LPN – Long Term Care Facility Duties included: medication nurse, treatment nurse, resident assessments, scheduling MD., Podiatrists, Optometrist appointments, update nursing care plans, supervision of CNA staff, communication of resident's care with physician.   |
| 1994 – 1995  | Heritage Hall South, Agwam, MA LPN – Respiratory Care Unit Duties included: vent care, in-line suctioning, trachea care, medication nurse, treatment nurse, assessment of residents, communication of resident's care with  |

physician, supervision of CNA staff. IV Certification.

#### CONTRACTOR NAME

#### Key Personnel

|                                       |                                    | . •         |                           |                                |
|---------------------------------------|------------------------------------|-------------|---------------------------|--------------------------------|
| Name -                                | Job Title                          | Salary      | % Paid from this Contract | Amount Paid from this Contract |
| Mary Lucas                            | RN Administrator, Castle<br>Center | \$74,460.36 | 50%                       | \$37,230.18                    |
| Kelly Ryan                            | Home Support Supervisor            | \$47,775.00 | 100%                      | \$47,775.00                    |
| · · · · · · · · · · · · · · · · · · · |                                    |             |                           | ,                              |





Jeffrey A. Meyers Commissioner

Deborah D. Scheetz Director

### STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF LONG TERM SUPPORTS AND SERVICES

105 PLEASANT STREET, CONCORD, NH 03301 - 603-271-5034 1-800-852-3345 Ext. 5034 Fax: 603-271-5166 TDD Access: 1-800-735-2964 www.dhbs.nh.gov

May 9, 2019

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

#### **REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to exercise renewal options and amend existing contracts with eleven (11) of the twelve (12) vendors listed below for the continued provision of In-Home Care Services, In-Home Health Aide Services and In-Home Nursing Services; and to implement a rate increase for In-Home Care and Home Health Aide Services, by increasing the combined price limitation by \$7,188,746.11 from \$18,055,822.57 to an amount not to exceed \$25,244,568.68 and extend the contract completion dates from June 30, 2019 to June 30, 2020, effective upon Governor and Executive Council approval. 56% Federal Funds, 44% General Funds.

The twelve (12) agreements were originally approved by the Governor and Executive Council on December 21, 2016 (item #16); February 15, 2017 (item #11) and March 8, 2017 (item #8); and subsequently amended on February 7, 2018 (item #14).

| Vendor   | Vendor Vendor Code Location |               | Current<br>Modified<br>Budget | Increased/<br>(Decreased)<br>Amount | Revised<br>Modified<br>Budget |  |
|--|-----------------------------|---------------|-------------------------------|-------------------------------------|-------------------------------|--|
| Androscoggin Valley Home Care Services   | 157347                      | Berlin        | \$1,044,711.80                | \$830,794.04                        | \$1,875,505.84                |  |
| Area Home Care & Family Services, Inc.   | 166931                      | Portsmouth    | \$3,948,115.24                | \$1,594,459.70                      | \$5,542,574.94                |  |
| Waypoint (fka Child & Family Services)   | 177166                      | Manchester    | \$3,468,615.04                | \$1,400,815.24                      | \$4,869,430.28                |  |
| Cornerstone VNA  | 230881                      | Rochester     | \$324,830.62                  | \$131,181.75                        | \$456,012.37                  |  |
| Easter Seals New<br>Hampshire, Inc.  | 177204                      | Manchester    | \$0                           | \$881,295.42                        | \$881,295.42                  |  |
| Franklin VNA & Hospice   | 154177                      | Franklin      | \$170,982.24                  | \$69,051.84                         | \$240,034.08                  |  |
| The Homemaker Health<br>Services (contract assigned<br>to Easter Seals New<br>Hampshire - Effective. | 154177                      | Rochester     | \$2,182,221.52                | \$0                                 | \$2,182,221.52                |  |
| in Community   | 177251                      | Laconia       | \$1,898,693.84                | \$694,401.56                        | \$2,593,095.40                |  |
| pee Community vices  | 174248                      | New<br>London | \$868,635.30                  | \$320,035.15                        | \$1,188,670.45                |  |

| North Country Home Health & Hospice Agency, Inc.     | 154643 | Littleton,<br>NH | \$412,616.68    | \$83,316.90    | \$495,933.58    |
|--|--------|------------------|-----------------|----------------|-----------------|
| North Country Home Health & Hospice Agency, Inc.     | 154643 | Littleton,<br>NH | \$806,144.36    | \$0            | \$806,144.36    |
| Visiting Nurse Home Care & Hospice of Carroll County | 225191 | North<br>Conway  | \$658,209.67    | \$265,824.22   | \$924,033.89    |
| VNA at HCS   | 177274 | Keene, NH        | \$2,272,046.26  | \$917,570.29   | \$3,189,616.55  |
|  |        | TOTALS:          | \$18,055,822.57 | \$7,188,746.11 | \$25,244,568.68 |

Funds are anticipated to be available in State Fiscal Year 2020, upon the availability and continued appropriation of funds in the future operating budget, 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 Fiscal Details Attached

#### **EXPLANATION**

The purpose of this request is for the Department to continue to support the needs of older, isolated and frail adults living in the community through Home Health Services and to increase the unit service rates, within level funding.

These services are provided to eligible individuals sixty (60) year of age and older or to individuals eighteen (18) years of age and older with a disability or chronic illness to support them to live as independently as possible, safely and with dignity in their homes. Eligible adults are those who reside in independent living settings and are not already receiving the same or similar services through one of the Department's Medicaid Waiver Programs, other Medicaid services; or individuals who are receiving the same or similar serves through the Veterans' Administration.

The increased rates are a result of the Department addressing significant concerns brought forward by contracted home health agencies relative to workforce challenges and the inability to serve clients located in the agencies' more rural catchment areas.

The Department is increasing the unit rates paid for these services within available funding.

The Department is attempting to address significant and longstanding concerns about workforce challenges and rates paid for these non-Medicaid services. The rate increase is not the result of additional Titles III or XX funding. While the rates are being increased, the total allocated funding remains the same. While the higher rates will equate to fewer units of service, it is the Department's goal that higher rates will better support the agencies' ability to support a clientele with increasing frailty and need, and support agencies' staff recruitment and retention efforts.

The Department conducted an analysis of the contract agencies' utilization of these services, and calculated the new rates based on prior underutilization of units.

The Department met with its contracted home health providers over the course of several meetings to discuss and explore the services and funding structures, and the ramifications of increasing rates at the expense of reducing the total number of units. The providers are in support of this approach and have indicated their belief that this will have an immediate effect on their ability to secure staff to provide these services, particularly in rural areas where staff have to travel greater distances to reach clients' homes.

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 3 of 4

The rate increases for the two services are as follows:

- Adult In-Home Care (homemaking) increased from \$10.06 per half hour unit to \$12.00 (19.3% increase) resulting in 100,000 fewer units.
- Home Health Aide Services increased from \$13.13 per half hour unit to \$16.00 (21.85% increase) resulting in 3,000 fewer units.

While the unit rates are being increased, the funding amounts remain at level funding. The higher rates will equate to fewer units of service for each Contractor. The rate increases are not a result of additional Titles III or XX funding. It is the Department's goal for the higher rates to better support agencies' staff recruitment and retention efforts.

In Home Care Services, through Title III and Title XX programs include, but are not limited to household maintenance and housekeeping; and meal planning and preparation.

Home Health Aide Services provide assistance in managing individual personal care needs, including bathing and grooming. In-Home Nursing Services incorporate providing nursing services, conducting medical needs evaluations and developing a nursing care plan to support individuals in their homes. Nursing services include general licensed practical nurse or registered nurse duties including, but not limited to assistance with preparing and administering medications, providing health evaluations and developing health and wellness plans.

The Contractors were selected through a competitive bid process. During 2018, The Homemakers Health Services worked out a transition plan, with Easter Seals New Hampshire, for Easter Seals to acquire its programs and services and its service catchment area. This acquisition was completed and Easter Seals assumed the operations and administration of The Homemakers' licensed Home Health Services in Strafford County, effective September 1, 2018.

As referenced in the Request for Applications (RFA) and in Exhibit C-1, Revisions to the General Provisions of the contracts, the Department reserved the right to extend the agreements for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval from the Governor and Executive Council. The Department exercised a renewal option to extend services by nine (9) months (Amendments #1), approved by Governor and Executive council on February 7, 2018 (item #14). Through this request, the Department is exercising a second (2<sup>nd</sup>) renewal option to extend services by twelve (12) months, leaving three (3) months of renewal available.

Should the Governor and Executive Council not approve this request, in-home services may not be funded and therefore may not be provided to the State's older and frail population.

Population and area to be served: Statewide approximately 34,687 individuals will be served from July 1, 2019 through June 30, 2020.

Source of Funds: 56% Federal Funds from the Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB, Catalog of Federal Domestic Assistance #93.044, Federal Award Identification Number 17AANHT3SS; the United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667; and 44% General Funds.

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 4 of 4

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

Respectfully submitted,

Jeffrey A. Meyers Commissioner

### New Hampshire Department of Health & Human Services RFA-2017-BEAS-01-INHOM

#### FISCAL DETAILS

#### Androscoggin Valley Home Care Services (Vendor Code 157347)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL, 70% GENERAL

| Fiscal<br>Year Class/Object |            | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|-----------------------------|------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017                        | 540-500382 | SS Contracts | multiple   | \$ 25,107.46               |                                    | \$25,107.46                |
| 2018                        | 540-500382 | SS Contracts | multiple   | \$ 52,738.64               | •                                  | \$52,738.64                |
| 2019                        | 540-500382 | SS Contracts | multiple   | \$ 52,738.64               | · - ·                              | \$52,738.64                |
| 2020                        | 540-500382 | SS Contracts | multiple   |                            | \$ 141,774.58                      | \$141,774.58               |
|                             |            | Subtotal     | T          | \$130,584.74               | \$141,774.58                       | \$272,359.32               |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

Increased **Fiscal Current Modified** Revised Modified Class/Object Class Title Job Number (Decreased) Year **Sudget** Budget Amount 2017 543-500385 Adult In Home Care multiple \$ 175,783,42 \$175,783.42 2018 543-500385 Payments to Providers multiple \$ 369,171.82 \$369,171.82 2019 543-500385 Payments to Providers multiple \$ 369,171.82 \$369,171.82 2020 543-500385 Payments to Providers multiple \$ 689,019.46 \$689,019.46 Subtotal \$914,127.06 \$689,019.46 \$1,603,146.52 Total \$1,044,711.80 \$830,794.04 \$1,875,505.84

#### Area Home Care & Family Services, Inc. (Vendor Code 166931)

### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL 60% GENERAL

|                             | 10.000000000000000000000000000000000000 |              |            |     |                         |    |                                   |                            |  |
|-----------------------------|---|--------------|------------|-----|-------------------------|----|-----------------------------------|----------------------------|--|
| Fiscal<br>Year Class/Object |   | Class Title  | Job Number | Cur | rent Modified<br>Budget | (  | Increased<br>Decreased)<br>Amount | Revised Modified<br>Budget |  |
| 2017                        | 540-500382                              | SS Contracts | multiple   | \$  | 32,686.96               |    |                                   | \$32,686.96                |  |
| 2018                        | 540-500382                              | SS Contracts | multiple   | \$  | 68,649.44               |    |                                   | \$68,649.44                |  |
| 2019                        | 540-500382                              | SS Contracts | multiple   | \$  | 68,649.44               |    |                                   | \$68,649.44                |  |
| 2020                        | 540-500382                              | SS Contracts | multiple   |     |                         | \$ | 68,649.44                         | \$68,649.44                |  |
|                             |   | Subtotal     |            |     | \$169,985.84            |    | \$68,649.44                       | \$238,635.28               |  |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 726,508.88              |                                    | \$726,508.88               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 1,525,810.26            |                                    | \$1,525,810.26             |
| 2019           | 543-500385   | Adult In Home Care | mutiple    | \$ 1,525,810.26            |                                    | \$1,525,810.26             |
| 2020           | 543-500385   | Adult In Home Care | multiple   |                            | \$ 1,525,810.26                    | \$1,525,810.26             |
| `[             |              | Subtotal           |            | <b>\$</b> 3,778,129.40     | \$1,525,810.26                     | \$5,303,939.66             |
|                |              | Total              |            | \$3,948,115.24             | \$1,594,459.70                     | \$5,542,574.94             |

## FISCAL DETAILS

## Waypoint (Vendor Code 177166)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL, 70% GENERAL

| Fiscal<br>Year | · Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|----------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382     | SS Contracts | multiple   | \$76,415.88                | (                                  | \$76,415.88                |
| 2018           | 540-500382     | SS Contracts | multiple   | ~ \$160,497.72             | *                                  | \$160,497.72               |
| 2019           | 540-500382     | SS Contracts | multiple   | \$160,497.72               |                                    | \$160,497.72               |
| 2020           | 540-500382     | SS Contracts | multiple   |                            | \$160,497.72                       | \$160,497.72               |
|                |                | Subtotal     |            | \$397,411.32               | \$160,497.72                       | \$557,909.04               |

## 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$ 590,568.68              | ·                                  | \$590,568.68               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$ 1,240,317.52            |                                    | \$1,240,317.52             |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 1,240,317.52            |                                    | \$1,240,317.52             |
| 2020           | 543-500385   | Adult In Home Care | multiple   |                            | \$1,240,317.52                     |                            |
|                |              | Subtotal           |            | \$3,071,203.72             | \$1,240,317.52                     |                            |
|                |              | Total              |            | \$3,468,615.04             | \$1,400,815.24                     |                            |

### Cornerstone VNA (Vendor Code 230881)

## 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title    | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount    | Revised Modified<br>Budget |
|----------------|--------------|----------------|------------|----------------------------|---------------------------------------|----------------------------|
| 1 2017         | 540-500382   | ' SS Contracts | multiple   | \$1,500.00                 | · · · · · · · · · · · · · · · · · · · | \$1,500.00                 |
| 2018           | 540-500382   | ` SS Contracts | multiple ' | \$3,138.07                 |                                       | \$3,138.07                 |
| 2019           | 540-500382   | SS Contracts   | multiple   | \$3,138.07                 |                                       | \$3,138.07                 |
| 2020           | 540-500382   | SS Contracts   | multiple   |                            | \$ 3,138.07                           |                            |
|                |              | Subtotal       |            | \$7,776.14                 | \$3,138.07                            | \$10,914.21                |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$60,967.12                |                                    | \$60,967.12                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$128,043.68               | <u> </u>                           | \$128,043.68               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$128,043.68               |                                    | \$128,043.68               |
| 2020           | 543-500385   | Adult In Home Care | multiple   |                            | \$ 128,043.68                      | \$128,043.68               |
|                |              | Subtotal           |            | \$317,054.48               | \$128,043.68                       | \$445,098.16               |
|                |              | Total              |            | \$324,830.62               | \$131,181.75                       | \$456,012.37               |

## **FISCAL DETAILS**

## Franklin VNA & Hospice (Vendor Code 154177)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|-------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$3,228.46              |                                    | \$3,228.46                 |
| 2018           | 540-500382   | SS Contracts | multiple   | \$6,780.44              |                                    | \$6,780.44                 |
| 2019           | 540-500382   | SS Contracts | multiple   | \$6,780.44              |                                    | \$6,780.44                 |
| 2020           | 540-500382   | SS Contracts | multiple   |                         | \$ 6,780.44                        | \$6,780.44                 |
|                | <u> </u>     | Subtotal     |            | <b>\$</b> 16,789.34     | \$6,780.44                         | \$23,569.78                |

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | ;<br>Class Title   | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$29,650.10                |                                    | \$29,650.10                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$62,271.40                |                                    | \$62,271:40                |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$62,271.40                |                                    | \$62,271.40                |
| 2020           | 543-500385   | Adult In Home Care | multiple   |                            | \$ 62,271.40                       | \$62,271.40                |
|                |              | Subtotal           |            | \$154,192.90               | \$62,271.40                        | \$216,464.30               |
|                | ·            | Total              |            | \$170,982.24               | \$69,051.84                        | \$240,034.08               |

#### The Homemakers Health Services (Vendor Code 154177)

(Assigned to Easter Seals New Hampshire - Effective 9/1/18)

## 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$32,981.88                |                                    | \$32,981.88                |
| 2018           | 540-500382   | SS Contracts | multiple   | \$69,262.28                |                                    | \$69,262.28                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$69,262.28                |                                    | \$69,262.28                |
| 2020           | 540-500382   | SS Contracts | multiple   | \$0.00                     |                                    | \$0.00                     |
|                |              | Subtotal     | 1          | \$171,506.44               | \$0.00                             | \$171,506.44               |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$386,648.80               |                                    | \$386,648.80               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$812,033.14               | •                                  | \$812,033.14               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$812,033,14               |                                    | \$812,033.14               |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$0.00                     | •                                  | \$0.00                     |
|                |              | Subtotal           |            | \$2,010,715.08             | \$0.00                             | \$2,010,715.08             |
|                | -            | Total              |            | \$2,182,221.52             | \$0.00                             | \$2,182,221.52             |

## **FISCAL DETAILS**

### Easter Seals New Hampshire, Inc. (Vendor Code 177204)

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

40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | · Class Title | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|---------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts  | multiple   |                            |                                    | \$0.00                     |
| 2018           | 540-500382   | SS Contracts  | multiple   |                            |                                    | \$0.00                     |
| 2019           | 540-500382   | SS Contracts  | multiple   |                            |                                    | \$0.00                     |
| 2020           | 540-500382   | SS Contracts  | multiple   | \$0.00                     | \$ 69,262.28                       | \$69,262.28                |
|                |              | Subtotal      |            | , \$0.00                   | · \$69,262.28                      | \$69,262.28                |

### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   |                            |                                    | \$0.00                     |
| 2018           | 543-500385   | Adult In Home Care | multiple   |                            |                                    | \$0.00                     |
| 2019           | 543-500385   | Adult In Home Care | multiple   |                            |                                    | \$0.00                     |
| 2020           | 543-500385   | Adult In Home Care | multiple   | \$0.00                     | \$ 812,033.14                      | \$812,033.14               |
|                |              | Subtotal           |            | \$0.00                     | \$812,033.14                       | <b>\$</b> 812,033.14       |
|                |              | Total              |            | \$0.00                     | \$881,295.42                       | \$881,295.42               |

## Lakes Region Community Services (Vendor Code 177251)

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

30% FEDERAL, 70% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$64,681.77                |                                    | \$64,681.77                |
| 2018           | 540-500382   | SS Contracts | multiple   | \$89,061.18                | •                                  | \$89,061.18                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$89,061.18                |                                    | \$89,061.18                |
| 2020           | 540-500382   | SS Contracts | multiple.  |                            | \$89,061.18                        | \$89,061.18                |
|                |              | Subtotal     | _          | \$242,804.13               | \$89,061.18                        | \$331,865.31               |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$445,208.95               | •                                  | \$445,208.95               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$605,340.38               |                                    | \$605,340.38               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$605,340.38               |                                    | \$605,340.38               |
| 2020           | 543-500385   | Adult In Home Care | multiple   |                            | \$605,340.38                       | \$605,340.38               |
| •              |              | Subtotal           | ,          | \$1,655,889.71             | \$605,340.38                       | \$2,261,230.09             |
|                |              | Total              | 1          | \$1,898,693.84             | \$694,401.56                       | \$2,593,095.40             |

## FISCAL DETAILS

### Lake Sunapee Community Health Services (Vendor Code 174248)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class/Object Class Title Job Number |          | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |  |
|----------------|--------------|-------------------------------------|----------|----------------------------|------------------------------------|----------------------------|--|
| 2017           | 540-500382   | SS Contracts                        | multiple | \$52,532.50                |                                    | \$52,532.50                |  |
| 2018           | 540-500382   | SS Contracts                        | multiple | \$73,565.15                |                                    | \$73,565.15                |  |
| 2019           | 540-500382   | SS Contracts                        | multiple | \$73,565.15                |                                    | \$73,565.15                |  |
| 2020           | 540-500382   | SS Contracts                        | multiple |                            | \$ 73,565.15                       | \$73,565.15                |  |
|                |              | Subtotal                            |          | \$199,662.80               | × \$73,565.15                      | \$273,227.95               |  |

### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL: 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | <b>\$</b> 176,032.50       |                                    | \$176,032.50               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$246,470.00               |                                    | \$246,470.00               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$246,470.00               |                                    | \$246,470.00               |
| 2020           | 543-500385   | Adult In Home Care | muttiple   |                            | \$ 246,470.00                      | \$246,470.00               |
|                |              | Subtotal           |            | \$658,972.50               | \$246,470.00                       | \$915,442.50               |
|                |              | Total              |            | \$868,635.30               | \$320,035.15                       | \$1,188,670.45             |

## North Country Home Health & Hospice Agency, Inc. (Vendor Code 154643)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$9,127.68                 |                                    | \$9,127.68                 |
| 2018           | 540-500382   | SS Contracts | multiple   | \$19,154.20                | ·                                  | \$19,154.20                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$19,154.20                |                                    | \$19,154.20                |
| 2020           | 540-500382   | SS Contracts | multiple   | \$0.00                     | \$ 9,577.10                        | \$9,577.10                 |
|                |              | Subtotal     | ,          | \$47,436.08                | <b>\$</b> 9,577.10                 | \$57,013.18                |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$70,221.40                |                                    | \$70,221.40                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$147,479.60               |                                    | \$147,479.60               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$147,479.60               |                                    | \$147,479.60               |
| 2020           | 543-500385   | Adult In Home Care | muttiple   | \$0.00                     | \$ 73,739.80                       | \$73,739.80                |
|                | <u> </u>     | Subtotal           | -          | \$365,180.60               | \$73,739.80                        | \$438,920.40               |
|                |              | Total              |            | \$412,616.68               | \$83,316.90                        | \$495,933.58               |

## **FISCAL DETAILS**

### North Country Home Health & Hospice Agency, Inc. (Vendor Code 154643)

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

40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased (Decreased) Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$37,828.44                |                              | \$37,828.44                |
| 2018           | 540-500382   | SS Contracts | multiple   | \$79,458.84                |                              | \$79,458.84                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$79,458.84                |                              | \$79,458.84                |
| 2020           | 540-500382   | SS Contracts | multiple   | \$0.00                     |                              | \$0.00                     |
|                |              | Subtotal     |            | \$196,746.12               | \$0.00                       | \$196,746.12               |

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

45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title         | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|---------------------|------------|----------------------------|------------------------------------|----------------------------|
| .2017          | 543-500385   | Adult In Home Care. | multiple   | \$117,182.56               |                                    | \$117,182.56               |
| 2018           | 543-500385   | Adult In Home Care  | multiple   | \$246,107.84               |                                    | \$246,107.84               |
| 2019           | 543-500385   | Adult In Home Care  | multiple   | \$246,107.84               |                                    | \$246,107.84               |
| 2020           | 543-500385   | Adult In Home Care  | multiple   | \$0.00                     |                                    | \$0.00                     |
|                |              | Subtotal            |            | \$609,398.24               | \$0.00                             | \$609,398.24               |
|                |              | Total               |            | \$806,144.36               | \$0.00                             | \$806,144.36               |

## Visiting Nurse Home Care & Hospice of Carroll County (Vendor Code 225191)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$36,236.20                |                                    | \$36,236.20                |
| 2018           | 540-500382   | SS Contracts | multiple   | \$76,122.80                |                                    | \$76,122.80                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$76,122.80                |                                    | ·\$76,122.80               |
| 2020           | 540-500382   | SS Contracts | multiple   |                            | \$76,122.80                        | \$76,122.80                |
|                | ]            | Subtotal     |            | <b>\$</b> 188,481.80       | \$76,122.80                        | \$264,604.60               |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget : | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|------------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$90,325.03                  |                                    | \$90,325.03                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$189,701.42                 |                                    | \$189,701.42               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$189,701.42                 |                                    | \$189,701.42               |
| 2020           | 543-500385   | Adult in Home Care | multiple   |                              | \$189,701.42                       | \$189,701.42               |
|                |              | Subtotal           |            | \$469,727.87                 | \$189,701.42                       | \$659,429.29               |
|                |              | Total              |            | \$658,209.67                 | \$265,824.22                       | . \$924,033.89             |

## **FISCAL DETAILS**

## VNA at HCS (Vendor Code 177274)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | . Class Title | Job Number | Current Modified<br>Budget | (Decreased)  |             |
|----------------|--------------|---------------|------------|----------------------------|--------------|-------------|
| 2017           | 540-500382   | SS Contracts  | multiple   | \$7,213.94                 |              | \$7,213.94  |
| 2018           | 540-500382   | SS Contracts  | multiple   | \$15,127.93                |              | \$15,127.93 |
| 2019           | 540-500382   | SS Contracts  | multiple   | \$15,127.93                |              | \$15,127.93 |
| 2020           | 540-500382   | SS Contracts  | multiple_  | \$0.00                     | \$ 15,127.93 | \$15,127.93 |
|                |              | Subtotal      |            | <b>\$</b> 37,469.80        | \$15,127.93  | \$52,597.73 |

|                |              | 43% FEUE                 | KAL; 33% C   | PERENAL                    |                                    |                            |  |
|----------------|--------------|--------------------------|--------------|----------------------------|------------------------------------|----------------------------|--|
| Fiscal<br>Year | Class/Object | Class/Object Class Title |              | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |  |
| 2017           | 543-500385   | Adult In Home Care       | multiple     | \$429,691.74               |                                    | \$429,691.74               |  |
| 2018           | 543-500385   | Adult In Home Care       | multiple     | \$902,442.36               |                                    | \$902,442.36               |  |
| 2019           | 543-500385   | Adult In Home Care       | multiple     | \$902,442.36               | •                                  | \$902,442.36               |  |
| 2020           | 543-500385   | Adult In Home Care       | multiple     | \$0.00                     | \$ 902,442.36                      | \$902,442.36               |  |
|                |              | Subtotal                 | 1            | \$2,234,576.46             | \$902,442.36                       | \$3,137,018.82             |  |
|                |              | Total                    |              | \$2,272,046.26             | \$917,570.29                       | \$3,189,616.55             |  |
|                |              | G                        | rand Totals: | \$18,055,822.57            | \$7,188,746.11                     | \$25,244,568.68            |  |



# STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF LONG TERM SUPPORTS AND SERVICES

**BUREAU OF ELDERLY & ADULT SERVICES** 

129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-9546 1-800-852-3345 Ext. 8648 Fax: 603-271-4912 TDD Access: 1-800-735-2964 www.dbhs.nh.gov

January 11, 2017

Commissioner
Christine L. Santaniello
Director

Jeffrey A. Meyers

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

#### REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, Bureau of Elderly and Adult Services, to exercise renewal options and retroactively amend existing contracts with the vendors listed below, for the provision of In-Home Care Services, In-Home Health Aide Services, and In-Home Nursing Services to issue a legislatively appropriated rate increase for these services by increasing the combined price limitation by \$5,820,312.12 from \$12,235,510.45 to an amount not to exceed \$18,055,822.57 and by extending the contract completion date from September 30, 2018 to June 30, 2019, effective retroactive to July 1, 2017 upon Governor and Executive Council approval. The twelve (12) original agreements were approved by the Governor and Executive Council on December 21, 2016 (item #16); February 15, 2017 (item #11) and March 8, 2017 (item #8). 56% Federal Funds and 44% General Funds.

| Vendor   | Vendor<br>Code | Location       | Amount          |
|--|----------------|----------------|-----------------|
| Androscoggin Valley Home Care Services               | 157347         | Berlin, NH     | \$1,044,711.80  |
| Area Home Care & Family Services, Inc.               | 166931         | Portsmouth, NH | \$3,948,115.24  |
| Child and Family Services                            | 177166         | Manchester, NH | \$3,468,615.04  |
| Cornerstone VNA                                      | 230881         | Rochester, NH  | \$324,830.62    |
| Franklin VNA & Hospice                               | 154177         | Franklin, NH   | \$170,982.24    |
| The Homemakers Health Services                       | 154849         | Rochester, NH  | \$2,182,221.52  |
| Lakes Region Community Services                      | 177251         | Laconia, NH    | \$1,898,693.84  |
| Lake Sunapee Community Health Services               | 174248         | New London, NH | \$868,635.30    |
| North Country Home Health & Hospice Agency, Inc.     | 154643         | Littleton, NH  | \$412,616.68    |
| North Country Home Health & Hospice Agency, Inc.     | 154643         | Littleton, NH  | \$806,144.36    |
| Visiting Nurse Home Care & Hospice of Carroll County | 225191         | North Conway   | \$658,209.67    |
| VNA at HCS   | 177274         | Keene, NH      | \$2,272,046.26  |
|  |                | TOTAL:         | \$18,055,822.57 |

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 2 of 3

Funds to support this request are available in the following accounts in State Fiscal Year 2018 and State Fiscal Year 2019, with the authority to adjust encumbrances between State Fiscal Years through the Budget Office without Governor and Executive Council approval, if needed and justified.

## See Attached Fiscal Details

## **EXPLANATION**

This request is retroactive to July 1, 2017 because the New Hampshire Legislature, through HB 144, appropriated in each year of the biennium (State Fiscal Years 2018 and 2019), a one-time increase of up to five percent (5%) for elderly and adult non-Medicaid services.

The purpose of these amendments is to continue to support the needs of older, isolated and frail adults living in the community through Home Health Services by increasing the price limitations and extending the completion dates of the contracts. The vendors will continue providing statewide In-Home Care, In-Home Health Aide, and In-Home Nursing services to eligible individuals ages sixty (60) and older or to individuals ages eighteen (18) and older with a disability or chronic illness to support them to live as independently as possible, safely and with dignity in their homes.

In-Home Care Services, through Title III and Title XX programs, provide assistance that includes, but is not limited to: household maintenance and housekeeping; and meal planning and preparation.

tn-Home Health Aide Services provide assistance in managing individual personal care needs, including bathing and grooming. These services incorporate conducting assessments, developing service plans, and accompanying clients to and from their home when they require care by a licensed provider.

In-Home Nursing Services incorporate providing nursing services, conducting medical needs evaluations, and developing a nursing care plan to support the individuals in their homes. Nursing services include general licensed practical nurse or registered nurse duties including, but not limited to, assistance with preparing and administering medications; providing health evaluations; and developing health and wellness plans.

The original contracts were approved on December 21, 2016; February 15, 2017 and March 8, 2017 were competitively bid and include the Department's right to extend the agreements for up to two (2) years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council.

Should the Governor and Executive Council not approve this request, the Legislature's direction to increase the service unit rate for In-Home Care, In-Home Health Aide, and In-Home Nursing Services and its inclusion of funding in the current biennium to support this increase, will be unfulfilled.

Area served: Statewide

Source of Funds: Amendments are 56% Federal Funds and 44% General Funds. Overall contracts are 61% Federal Funds and 39% General Funds. United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIB, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 17AANHT3SS; and United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.

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

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

Respectfully submitted,

Christine L. S

Director

Approved by:

Jeffrey A. Meyers

Commissioner

## FISCAL DETAILS

Androscoggin Valley Home Care Services (Vendor Code 157347)

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL 70% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget |             | Current Modified (Decrease |             | Increased<br>Decreased)<br>Amount | Revised Modified<br>Budget |  |
|----------------|--------------|--------------|------------|----------------------------|-------------|----------------------------|-------------|-----------------------------------|----------------------------|--|
| 2017           | 540-500382   | SS Contracts | multiple   | 5                          | 25,107.46   |                            | \$0.00      | \$25,107,46                       |                            |  |
| 2018           | 540-500382   | SS Contracts | multiple   | S                          | 50,214.92   | s                          | 2,523,72    |                                   |                            |  |
| 2019           | 540-500382   | SS Contracts | multiple   | S                          | 12,558.52   | S                          | 40,180.12   |                                   |                            |  |
|                |              | Sublotal     |            |                            | \$87,880.90 |                            | \$42,703.84 | \$130,584.74                      |                            |  |

## 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL: 55% GENERAL

| _ |                | <del></del>  |                       | · · · · · · · · · · · · · · · · · · · |                            |                                    |                            |
|---|----------------|--------------|-----------------------|---------------------------------------|----------------------------|------------------------------------|----------------------------|
|   | Fiscal<br>Year | Class/Object | Class Title           | Job Number                            | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
| L | 2017           | 543-500385   | Adult in Home Care    | multiple                              | \$ 175,783.42              | \$0.00                             | \$175,783.42               |
| L | 2018           | 543-500385   | Payments to Providers | multiple                              | \$ 351,557.26              | S 17,614.56                        |                            |
| L | 2019           | 543-500385   | Payments to Providers | multiple                              | \$ 87,886.92               | \$ 281,284,90                      | \$369,171.82               |
| L |                |              | Subtotal              |                                       | \$615,227.60               | \$298,899.46                       | \$914,127,06               |
|   |                | ,            | Total                 |                                       | \$703,108.50               | \$341,603.30                       |                            |

### Area Home Care & Family Services, Inc. (Vendor Code 166931)

## 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL, 70% GENERAL

| Fiscal<br>Year | Class/Object | Class Title   | Job Number | Curi | rent Modified<br>Budget |    | Increased<br>Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|---------------|------------|------|-------------------------|----|-----------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts  | multiple   | S    | 32,686,96               |    | \$0.00                            | \$32,686,96                |
| _2018          | 540-500382   | SS Contracts. | multiple   | \$   | 65,373.92               | 5  | 3,275.52                          | \$68,649,44                |
| 2019           | 540-500382   | SS Contracts  | multiple   | \$   | 15,343,48               | \$ | 52,305.96                         | \$68,649,44                |
|                | <u> </u>     | Sublotal      |            |      | 8114,404.36             |    | \$55,581.48                       | \$169,985.84               |

| Fiscal<br>Year | Class/Object | Class Title           | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified Budget |
|----------------|--------------|-----------------------|------------|----------------------------|------------------------------------|-------------------------|
| 2017           | 543-500385   | Adult In Home Care    | multiple   | \$ 726,508.88              | \$0.00                             | \$726,508,88            |
| 2018           | 543-500385   | Payments to Providers | multiple   | \$ 1,453,008,18            | \$ 72,802,08                       |                         |
| 2019           | 543-500385   | Payments to Providers | multiple   | 5 363,254.44               |                                    |                         |
|                |              | Sublotal              |            | \$2,542,771.50             | \$1,235,357.90                     | \$3,778,129.40          |
|                |              | Total                 |            | \$2,657,175.86             | \$1,290,939.38                     | \$3,948,115.24          |

## FISCAL DETAILS

Child and Family Services (Vendor Code 177166)

05-95-48-481010-7672 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL 70% GENERAL

| Fiscal<br>Year | Class/Objec: | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$76,415.88                | \$0.00                             | 576,415,88                 |
| 2018           | 540-500382   | SS Contracts | multiple   | 5152,831,76                | \$7,665.96                         |                            |
| 2019           | 540-500382   | SS Contracts | multiple   | 538,232.44                 | \$122,265,28                       |                            |
|                |              | Subtota      | 1          | \$267,480.08               | \$129,931.24                       | \$397,411.32               |

## 05-95-48-481010-9255 HEALTH/AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL: 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | _ multiple | \$ 590,568.68              | \$0.00                             | \$590,568,68               |
| 2018           | 543-500385   | Adult In Home Care | multiple . | \$ 1,181,137.36            |                                    |                            |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$ 295,293.92              |                                    |                            |
|                |              | Subtotal           |            | \$2,066,999.96             | \$1,004,203.76                     |                            |
|                | <u> </u>     | Total              |            | \$2,334,480.04             | \$1,134,135.00                     | \$3,468,615,04             |

## Cornerstone VNA (Vendor Code 230881) .

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

|                | <del>~- ` ,</del> | 40% FEUI     | CRAL, 60% ( | JENERAL                    |                                    |                            |
|----------------|-------------------|--------------|-------------|----------------------------|------------------------------------|----------------------------|
| Fiscal<br>Year | Class/Object      | Class Title  | Job Number  | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
| 2017           | 540-500382        | SS Contracts | multiple    | \$1,500.00                 | \$0.00                             | \$1,500,00                 |
| 2018           | 540-500382        | SS Contracts | multiple    | \$2,987,50                 |                                    | 0.1000.00                  |
| 2019           | 540-500382        | SS Contracts | multiple    | \$750.00                   |                                    |                            |
|                | <u> </u>          | Subtotal     |             | \$5,237.50                 | \$2,538.64                         |                            |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$60,967.12                | \$0.00                             | \$60,967.12                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$121,934.24               | \$6,109.44                         | 333,001118                 |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$30,483.56                | \$97,560.12                        |                            |
| ·              |              | Subtotal           |            | \$213,384.92               | \$103,669.56                       | \$317,054.48               |
|                | <u> </u>     | Total              |            | \$218,622.42               | \$106,208.20                       |                            |

## FISCAL DETAILS

Franklin VNA & Hospice (Vendor Code 154177)

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

|                | <del>,</del> | 40% PEDI     | HAL, 60% ( | SENERAL                    |                                    |                            |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
| 2017           | 540-500382   | SS Contracts | multiple   | \$3,228.46                 | 50.00                              | \$3,228.46                 |
| 2018           | 540-500382   | SS Contracts | multiple:  | \$6,456,92                 | \$323.52                           |                            |
| 2019           | 540-500382   | SS Contracts | multiple   | \$1,619.02                 | \$5,161.42                         |                            |
|                |              | ' Subtotal   |            | \$11,304,40                | \$5,484.94                         | \$16,789.34                |

## 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL: 55% GENERAL

|   | Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|---|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
|   | 2017           | 543-500385   | Adult In Home Care | multiple   | \$29,650.10                | \$0.00                             | \$29,650.10                |
| Į | 2018           | 543-500385   | Adult In Home Care | multiple   | \$59,300.20                | . \$2,971.20                       | \$62,271,40                |
| Į | 2019           | 543-500385   | Adult In Home Care | multiple - | \$14,829.84                | \$47,441.56                        | \$62,271,40                |
| L |                |              | Subtotal           |            | \$103,780.14               | \$50,412.76                        | \$154,192.90               |
| Į |                |              | Total              |            | \$115,084.54               | \$55,897.70                        | \$170,982.24               |

## The Homemakers Health Services (Vendor Code 154849)

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

|                |              | 40/ITED      | LINAL, BU A L | JUNE WAL                   |                                    |                            |
|----------------|--------------|--------------|---------------|----------------------------|------------------------------------|----------------------------|
| Fiscal<br>Year | Class/Object | Class Title  | Job Number    | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
| 2017           | 540-500382   | SS Contracts | multiple      | \$32,981.88                | \$0.00                             | \$32,981.88                |
| 2018           | 540-500382   | SS Contracts | multiple      | \$65,954.18                | \$3,308.10                         | \$69,262.28                |
| 2019           | 540-500382   | SS Contracts | multiple      | \$16,498.40                | \$52,763.88                        | \$69,262.28                |
|                | <u> </u>     | - · Subtotal |               | \$115,434.46               | \$56,071.98                        | \$171,506.44               |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$386,648.80               | \$0.00                             | \$386,648.80               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$773,288.02               | \$38,745.12                        | \$812,033,14               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$193,324.40               | \$618,708.74                       | \$812,033.14               |
|                |              | Subtolal           |            | \$1,353,261.22             | \$657,453.86                       | \$2,010,715.08             |
|                |              | Total              |            | \$1,468,695.68             | \$713,525.84                       | \$2,182,221.52             |

## FISCAL DETAILS

Lakes Region Community Services (Vendor Code 177251).

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 30% FEDERAL 70% GENERAL

| Fiscal<br>Year | - Class/Object | Class Title   | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|----------------|---------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382     | 'SS Contracts | multiple   | \$64,681.77                | \$0.00                             | \$64,681.77                |
| 2018           | 540-500382     | SS Contracts  | multiple   | \$84,811.74                | \$4,249,44                         | 589,061,18                 |
| 2019           | 540-500382     | SS Contracts  | multiple   | \$21,203.44                | \$67,857.74                        | 589,061.18                 |
|                |                | Subtotal      |            | \$170,696.95               | \$72,107.18                        | \$242,804.13               |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL: 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | ' Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|--------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$445,208.95               | \$0.00                               | \$445,208.95               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$576,447.76               | \$28.892.62                          | \$605,340.38               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | 5144,114.34                | \$461,226,04                         | \$605,340.38               |
|                |              | Subtotal           |            | \$1,165,771.05             | \$490,118.66                         | \$1,655,889.71             |
|                |              | Total              |            | \$1,336,468.00             | \$562,225.84                         | \$1,898,693.84             |

## Lake Sunapee Community Health Services (Vendor Code 174248)

#### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

|                |              |              | -10714 00 /1 C | JCII CIANE                 |                                    |                            |
|----------------|--------------|--------------|----------------|----------------------------|------------------------------------|----------------------------|
| Fiscal<br>Year | Class/Object | Class Title  | Job Number     | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
| 2017           | 540-500382   | SS Contracts | multiple       | \$52,532.50                | \$0.00                             | \$52,532.50                |
| 2018           | 540-500382   | SS Contracts | multiple       | \$70,047.50                | <b>\$</b> 3,517.65                 | \$73,565.15                |
| 2019           | 540-500382   | SS Contracts | multiple       | \$17,515.00                | \$56,050.15                        | \$73,565,15                |
|                |              | Subtotal     |                | \$140,095.00               | \$59,567.80                        | \$199,662.80               |

|                | 1010 - 101 |                    |            |                            |                                    |                  |  |
|----------------|---|--------------------|------------|----------------------------|------------------------------------|------------------|--|
| Fiscal<br>Year | Class/Object  | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified |  |
| 2017           | 543-500385  | Adult In Home Care | multiple   | \$176,032.50               | \$0.00                             | \$176,032.50     |  |
| 2018           | 543-500385  | Adult In Home Care | multiple   | \$234,710.00               | \$11,760.00                        | \$246,470.00     |  |
| 2019           | 543-500385  | Adult In Home Care | multiple   | \$58,677.50                | \$187,792.50                       | \$246,470.00     |  |
|                |   | Subtotal           |            | \$459,420.00               | · \$199,552.50                     | \$668,972.50     |  |
|                |   | Total              |            | \$609,515.00               | \$259,120.30                       | \$868,635.30     |  |

## FISCAL DETAILS

North Country Home Health & Hospice Agency, Inc. (Vendor Code 154643)

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

40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$9,127,68                 | \$0.00                             | \$9,127.68                 |
| 2018           | 540-500382   | SS Contracts | multiple   | \$18,236.20                | \$918.00                           | \$19,154.20                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$4,563.84                 | \$14,590.36                        | \$19,154.20                |
|                |              | Subtotal     |            | \$31,927.72                | \$15.508.36                        | \$47,436.08                |

#### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL: 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$70,221.40                | \$0.00                             | \$70,221.40                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$140,442.80               | \$7,036.80                         | \$147,479.60               |
| 2019           | 543-500385   | Adult in Home Care | multiple   | \$35,120.28                | \$112,359.32                       | \$147,479.60               |
|                |              | Subtotal           |            | \$245,784.48               | \$119,396.12                       | \$365,180.60               |
|                |              | Total              |            | \$277,712.20               | \$134,904.48                       | \$412,616.68               |

North Country Home Health & Hospice Agency, Inc. (Vendor Code 154643)

Formerly Northern New Hampshire Healthcare Collaborative; Inc. d/b/a Northwoods Home Health & Hospice

### 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$37,828.44                | \$0.00                             | \$37,828.44                |
| 2018           | 540-500382   | SS Contracts | multiple   | \$75,656.88                | \$3,801.96                         | \$79,458.84                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$18,914.22                | \$60,544.62                        | \$79,458.84                |
|                |              | Sublotal     |            | \$132,399.54               | \$64,346.58                        | \$195,745.12               |

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

45% FEDERAL; 55% GENERAL Increased Revised Modified Fiscal Current Modified Class/Object Class Title Job Number (Decreased) Year Budget Budget Amount 2017 543-500385 Adult In Home Care multiple \$117,182,56 \$0.00 \$117,182.56 2018 543-500385 Adult In Home Care multiple \$234,365.12 \$11,742.72 \$246,107.84 Adult In Home Care 2019 543-500385 multiple \$58,591.28 \$187,516.56 \$246,107.84 Subtotal **\$**410,138,96 \$199,259,28 \$609,398.24 Total \$542,538.50 \$263,605.86 \$805,144.36

## FISCAL DETAILS

Visiting Nurse Home Care & Hospice of Carroll County (Vendor Code 225191)

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

40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | Class Title  | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts | multiple   | \$36,236.20                | \$0.00                             | 536,236.20                 |
| 2018           | 540-500382   | SS Contracts | multiple   | \$72,472.40                | \$3,650.40                         | \$76,122.80                |
| 2019           | 540-500382   | SS Contracts | multiple   | \$18,118.10                | \$58,004.70                        | \$76,122.80                |
| <u> </u>       |              | Subtotal     |            | . \$126,826.70             | \$61,655,10                        | \$188,481.80               |

### 05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT, 45% FEDERAL; 55% GENERAL

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$90,325.03                | \$0.00                             | \$90,325.03                |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$180,650.06               | \$9,051.36                         | \$189,701.42               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$45,160.12                | \$144,541.30                       | \$189,701.42               |
|                |              | Subtotal           |            | \$316,135.21               | \$153,592.66                       | · \$469,727.87             |
|                |              | Total              |            | \$442,961.91               | \$215,247.76                       | \$658,209.67               |

## VNA at HCS (Vendor Code 177274)

## 05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS, 40% FEDERAL, 60% GENERAL

| Fiscal<br>Year | Class/Object | ***Class Title | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|----------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 540-500382   | SS Contracts   | muttiple   | <b>\$</b> 7,213.94         | \$0.00                             | \$7,213.94                 |
| 2018           | 540-500382   | SS Contracts   | multiple   | \$14,405.80                | \$722.13                           | \$15,127.93                |
| 2019           | 540-500382   | SS Contracts   | multiple   | \$3,602.18                 | \$11,525.75                        | \$15,127.93                |
|                | }            | Subtotal       |            | \$25,221.92                | \$12,247.88                        | \$37,469.80                |

| Fiscal<br>Year | Class/Object | Class Title        | Job Number | Current Modified<br>Budget | Increased<br>(Decreased)<br>Amount | Revised Modified<br>Budget |
|----------------|--------------|--------------------|------------|----------------------------|------------------------------------|----------------------------|
| 2017           | 543-500385   | Adult In Home Care | multiple   | \$429,691.74               | \$0.00                             | \$429,691.74               |
| 2018           | 543-500385   | Adult In Home Care | multiple   | \$859,383.48               | \$43,058.88                        | \$902,442.36               |
| 2019           | 543-500385   | Adult In Home Care | multiple   | \$214,850.66               | \$687,591.70                       | \$902,442.36               |
|                | ,            | Subtotal           |            | \$1,503,925.88             | \$730,650.58                       | \$2,234,576.46             |
|                |              | Total              |            | \$1,529,147.80             | \$742,898.46                       | \$2,272,046.26             |

| <del>,</del> | <br>           |                            |
|--------------|----------------|----------------------------|
|              | Connel Total   | \$18,055,822.57            |
|              | Grand rotal; 1 | . <b>∌</b> 10,055,0∠∠,5/ } |
|              | •              |                            |
| L            |                |                            |





Jeffrey A. Meyers Commissioner

Maureen U. Ryan Director of Human Services

# STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF HUMAN SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-9203 1-800-351-1888 Fax: 603-271-4643 TDD Access: 1-800-735-2964 www.dhhs.nb.gov

February 6, 2017

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

## REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Bureau of Elderly and Adult Services, to enter into **retroactive** agreements with the vendors listed below, for the provision of In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services, in an amount not to exceed \$1,945,983 effective October 1, 2016 through September 30, 2018. 43% Federal Funds. 57% General Funds.

| Vendor                                    | Vendor<br>Code | Address                                    | Amount      |
|---|----------------|--|-------------|
| Lakes Region Community Services           | 177251         | 719 North Main Street<br>Laconia, NH 03246 | \$1,336,468 |
| Lake Sunapee Community Health<br>Services | 174248         | 107 Newport Road New London,03257          | \$609,515   |
| <u> </u>                                  |                | TOTAL:                                     | \$1,945,983 |

Funds to support this request are anticipated to be available in the following accounts in State Fiscal Years 2017, 2018, and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

### See Attached Fiscal Details

### **EXPLANATION**

This request is **retroactive** because these two (2) vendors have been providing In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services to New Hampshire citizens in the Sullivan County service area since October 1, 2016.

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 2 of 3

The Department received notification in September that the vendor who was providing these types of services in the Sullivan County area declined to extend their contract for services at the same time other vendors were amending to extend their contracts for the same services. Additionally at the same time, the Department was looking to procure these services via a new procurement. These vendors were also selected through the new procurement request. The Department worked quickly to send new contracts to these two (2) vendors however, the executed contracts were not received in hand from the vendor until early December.

The purpose of this request is to provide statewide In Home Care, In Home Health Aide, and In Home Nursing services to eligible individuals ages sixty (60) and older or to individuals with a disability or chronic illness to support them to live as independently as possible, safely, and with dignity in their homes.

In Home Care Services through Title III and Title XX programs incorporate assistance such including, but not limited to: household maintenance and housekeeping; and meal planning and preparation.

In Home Health Aide Level of Care Services provides assistance in managing an individual's personal care needs, including bathing and grooming. In Home Health Aide incorporates assessments, developing service plans, accompanying clients to and from their home when they require care by a licensed provider, and providing hands-on assistance with personal care needs.

In Home Nursing Level of Care Services incorporates nursing services, medical needs evaluations, and developing a nursing care plan to support the individual in his/her home. Nursing services include general licensed practical nurse or registered nurse duties; including but not limited to: assistance with preparing and administering medication; providing a health evaluation and developing a health and wellness plan.

The Department of Health and Human Services issued a Request for Application on August 10, 2016, applications for sixteen (16) service areas were received from twelve (12) vendors. The contracts were competitively bid. A bid summary is attached. The proposals were evaluated by a team of Department of Health and Human Services employees with knowledge of the program requirements. The team also included staff with significant business and management expertise.

Nine (9) of the contracts were approved by Governor and Executive Council on December 21, 2016. These two (2) are submitted under separate cover because the services have been provided since October making this request retroactive.

Vendors for contracted services will assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals received. Additionally, vendors will assist clients with obtaining other services that may be of assistance to them, as appropriate.

Notwithstanding any other provision of the Contract to the contrary, no services shall continue after June 30, 2017, and the Department shall not be liable for any payments for services provided after June 30, 2017, unless and until an appropriation for these services has been received from the state legislature and funds encumbered for the SFY 2018-2019 and SFY 2020-2021 biennia.

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

The contracts, as indicated in Exhibit C-1, include renewal language for up to two (2) additional years, based upon the satisfactory delivery of services, continued availability of supporting funds, and Governor and Executive Council approval.

Should the Governor and Executive Council not approve this request, funding to community programs, statewide, may be significantly impacted. Limiting funding at the community level will negatively impact home-bound individuals in the state and potentially reduce their ability to stay in their home environment.

Area served: Statewide

Source of Funds: 43% Federal Funds between two grants, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB, Catalog of Federal Domestic Assistance #93.044, Federal Award Identification Number 17AANHT3SS; and United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667, and 57% General Funds.

Respectfully submitted,

Maureen U/Ryan

Director of Human Services

Approved by:

Commissioner

## RFA-2017-BEAS-01-INHOM FISCAL DETAILS

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (29.86% Federal Funds; 70.14% General Funds)

## Lakes Region Community Services (Vendor Code 177251),

| SFY  | Class/Object Code | Class Title                    | Amount       |
|------|-------------------|--------------------------------|--------------|
| 2017 | 540-500382        | Contracts for Program Services | \$64,681.77  |
| 2018 | 540-500382        | Contracts for Program Services | \$84,811.74  |
| 2019 | 540-500382        | Contracts for Program Services | \$21,203.44  |
|      |                   | Sub-total:                     | \$170,696.95 |

## Lake Sunapee Community Health Services (Vendor Code 174248)

| SFY  | Class/Object Code | Class Title                    | Amount       |
|------|-------------------|--------------------------------|--------------|
| 2017 | 540-500382        | Contracts for Program Services | \$52,532.50  |
| 2018 | 540-500382        | Contracts for Program Services | \$70,047.50  |
| 2019 | 540-500382        | Contracts for Program Services | \$17,515.00  |
|      |                   | Sub-total:                     | \$140,095.00 |

| ٠ | Connel Total | 4040 704 OF   |
|---|--------------|---------------|
|   | Grand Total: | 1 3310./91.95 |
|   |              | 40.01.01.00   |
|   | L            |               |

## RFA-2017-BEAS-01-INHOM FISCAL DETAILS

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (45.686% Federal Funds; 54.314% General Funds)

## Lakes Region Community Services (Vendor Code 177251),

| SFY  | Class/Object Code | Class Title                    | Amount         |
|------|-------------------|--------------------------------|----------------|
| 2017 | 543-500385        | Contracts for Program Services | \$445,208.95   |
| 2018 | 543-500385        | Contracts for Program Services | \$576,447.76   |
| 2019 | 543-500385        | Contracts for Program Services | \$144,114.34   |
| }    |                   | Sub-total:                     | \$1,165,771.05 |

## Lake Sunapee Community Health Services (Vendor Code 174248)

| SFY  | Class/Object Code | Class Title                    | Amount       |
|------|-------------------|--------------------------------|--------------|
| 2017 | 543-500385        | Contracts for Program Services | \$176,032.50 |
| 2018 | 543-500385        | Contracts for Program Services | \$234,710.00 |
| 2019 | 543-500385        | Contracts for Program Services | \$58,677.50  |
|      |                   | Sub-total:                     | \$469,420.00 |

|     |   |   | <br>            |                 |
|-----|---|---|-----------------|-----------------|
|     | , |   | <br>Grand Total | \$1,635,191.05  |
|     |   | • | Cialla i Clai.  | \$ 1,000,101.00 |
| - 1 | 1 |   |                 |                 |



Jeffrey A. Meyers Commissioner

Maureen U. Ryan Director of Human Services

# STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF HUMAN SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-9203 1-800-351-1888 Fax: 603-271-4643 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

December 6, 2016

Her Excellency, Governor Margaret Wood Hassan and the Honorable Council State House Concord, NH 03301

## REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Bureau of Elderly and Adult Services, to enter into contracts with the vendors listed below, for the provision of In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services, in an amount not to exceed \$9,746,988.95, effective upon Governor and Executive Council approval through September 30, 2018. 43% Federal Funds. 57% General Funds.

| Vendor ·   | Vendor# | Location     | Amount         |
|--|---------|--------------|----------------|
| Androscoggin Valley Home Care<br>Services            | 157347  | Berlin       | \$703,108.50   |
| Area Home Care & Family Services, Inc.               | 166931  | Portsmouth   | \$2,657,175.86 |
| Child and Family Services                            | 177166  | Manchester   | \$2,334,480.04 |
| Comerstone VNA                                       | 230881  | Rochester    | \$218,622.42   |
| Franklin VNA & Hospice                               | 154177  | Franklin     | \$115,084.54   |
| North Country Home Health & Hospice<br>Agency, Inc.  | 154643  | Littleton    | \$277,712.20   |
| The Homemakers Health Services                       | 154849  | Rochester    | \$1,468,695.68 |
| Visiting Nurse Home Care & Hospice of Carroll County | 225191  | North Conway | \$442,961.91   |
| VNA at HCS   | 177274  | Keene        | \$1,529,147.80 |
| ð. ,   |         | · TOTAL:     | \$9,746,988.95 |

Her Excellency, Governor Margaret Wood Hassan and the Honorable Council
Page 2 of 3

Funds to support this request are anticipated to be available in the following accounts in State Fiscal Year 2017, 2018, and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

### See Attached Fiscal Details

### **EXPLANATION**

Notwithstanding any other provision of the Contract to the contrary, no services shall continue after June 30, 2017, and the Department shall not be liable for any payments for services provided after June 30,2017, unless and until an appropriation for these services has been received from the state legislature and funds encumbered for the SFY 2018-2019 biennium.

The purpose of this request is to provide statewide in Home Care, in Home Health Aide, and in Home Nursing services to eligible individuals ages sixty (60) and older or to individuals with a disability or chronic illness to support them to live as independently as possible, safely, and with dignity in their homes.

In Home Care Services through Title III and Title XX programs incorporate assistance such including, but not limited to: household maintenance and housekeeping; and meal planning and preparation.

In Home Health Aide Level of Care Services provides assistance in managing an individual's personal care needs, including bathing and grooming. In Home Health Aide incorporates assessments, developing service plans, accompanying clients to and from their home when they require care by a licensed provider, and providing hands-on assistance with personal care needs.

In Home Nursing Level of Care Services incorporates nursing services, medical needs evaluations, and developing a nursing care plan to support the individual in his/her home. Nursing services include general licensed practical nurse or registered nurse duties; including but not limited to:

- Assistance with preparing and administering medication;
- · Providing a health evaluation; and
- · Developing a health and wellness plan.

These contracts were competitively bid. The Department issued a Request for Application on August 10, 2016. Twelve (12) proposals were received.

The proposals were evaluated by a team of Department of Health and Human Services employees with knowledge of the program requirements. The team also included staff with significant business and management expertise.

These agreements include language to renew the contracts for up to two (2) years contingent on vendors meeting performance measures, providing satisfactory services, availability of funding and approval of the Governor and Executive Council.

Her Excellency, Governor Margaret Wood Hassan and the Honorable Council Page 3 of 3

Nine (9) of the selected vendors are included in this package. The Department awarded two (2) separate contracts retroactively to two (2) separate vendors. Those contracts will be submitted in a separate request to Governor and Executive Council. The Department anticipates one (1) contract to be received from another vendor during the month of January, which will be presented to the Governor and Executive Council at that time.

Vendors for contracted services will assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals received. Additionally, vendors will assist clients with obtaining other services that may be of assistance to them, as appropriate.

Should the Governor and Executive Council not approve this request, funding to community programs, statewide, would be significantly impacted. Limiting funding at the community level will negatively impact home-bound individuals in the state and potentially reduce their ability to stay in their home environment.

Area served: Statewide

Source of Funds: Federal Funds, Catalogue of Federal and Domestic Assistance (CFDA) #93.044, United States Department of Health and Human Services, Administration for Community Living, Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers; and CFDA #93.667, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant.

Respectfully submitted,

Maureen Ù. Ryan

Director of Human Services

Approved by:

Jeffrey A. Meyers Commissioner

## FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (29.86% Federal Funds; 70.14% General Funds)

. Androscoggin Valley Home Care (Vendor #157347)

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified Budget |
|-----------------|---------------------------|----------------------|-------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$25,107.46             |
| 540-500382      | Social Services Contracts | 2018                 | \$50,214.92             |
| 540-500382      | Social Services Contracts | 2019                 | \$12,558.52             |
|                 |                           | Subtotal             | \$87,880.90             |

Area Home Care Family Services, Inc (Vendor #166931)

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|---------------------------|----------------------|----------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$32,686.96                |
| 540-500382      | Social Services Contracts | 2018                 | \$65,373.92                |
| 540-500382      | Social Services Contracts | 2019                 | <b>\$16,343.48</b>         |
|                 | ,                         | Subtotal             | \$114,404.36               |

Child and Family Services (Vendor #177166)

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|---------------------------|----------------------|----------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$76,415.88                |
| 540-500382      | Social Services Contracts | 2018                 | \$152,856.26               |
| 540-500382      | Social Services Contracts | 2019                 | \$38,207.94                |
|                 |                           | Subtotal             | \$267,480.08               |

Cornerstone VNA (Vendor #230881)

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified Budget |
|-----------------|---------------------------|----------------------|-------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$1,500.00              |
| 540-500382      | Social Services Contracts | 2018                 | \$2,987,50              |
| 540-500382      | Social Services Contracts | 2019                 | \$750.00                |
|                 |                           | Subtotal             | <b>\$</b> 5,237.50      |

North Country Home Health & Hospice Aegncy (Vendor #154643)

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|---------------------------|----------------------|----------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$9,127.68                 |
| 540-500382      | Social Services Contracts | 2018                 | \$18,236.20                |
| 540-500382      | Social Services Contracts | 2019                 | \$4,563.84                 |
|                 |                           | Subtotal             | \$31,927.72                |

The Homemakers Health Services (Vendor #154849)

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|-----------------|--------------------------------------|----------------------|----------------------------|
| Class / Account | Class Title                          | State Fiscal<br>Year | Revised Modified<br>Budget |
| 540-500382      | Social Services Contracts            | 2017                 | \$32,981.88                |
| 540-500382      | Social Services Contracts            | 2018                 | \$65,954,18                |
| 540-500382      | Social Services Contracts            | 2019                 | \$16,498.40                |
|                 |                                      | Subtotal             | \$115,434.46               |

The Visiting Nurse Assoc of Franklin (Vendor #154177)

| Class / Account | Class Title               | State Fiscal  Year | Revised Modified Budget |
|-----------------|---------------------------|--------------------|-------------------------|
| 540-500382      | Social Services Contracts | 2017               | \$3,228.46              |
| 540-500382      | Social Services Contracts | 2018               | <b>\$</b> 6,456.92      |
| 540-500382      | Social Services Contracts | 2019               | \$1,619.02              |
| <del></del>     |                           | Subtotal           | \$11,304.40             |

Visiting Nurse Home Care Hospice of Carroll Cty ('Vendor #225191)

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|---------------------------|----------------------|----------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$35,236.20                |
| 540-500382      | Social Services Contracts | 2018                 | \$72,472.40                |
| 540-500382      | Social Services Contracts | 2019                 | \$18,118.10                |
|                 |                           | Subtotal             | \$126,826.70               |

VNA at HCS (Vendor #177274)

| 540-500382 | Social Services Contracts | 2017     | \$7,213.94  |
|------------|---------------------------|----------|-------------|
| 540-500382 | Social Services Contracts | 2018     | \$14,405.80 |
| 540-500382 | Social Services Contracts | 2019     | \$3,602.18  |
|            |                           | Subtotal | \$25,221.92 |

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

| Class / Account | Class Title               | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|---------------------------|----------------------|----------------------------|
| 540-500382      | Social Services Contracts | 2017                 | \$224,498.46               |
| 540-500382      | Social Services Contracts | 2018                 | \$448,958.10               |
| 540-500382      | Social Services Contracts | 2019                 | \$112,261.48               |
|                 |                           | Subtotal             | \$785,718.04               |

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (45.686% Federal Funds; 54.314% General Funds)

Androscoggin Valley Home Care (Vendor #157347)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|--------------------|----------------------|----------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$175,783.42               |
| 543-500385      | Adult In Home Care | 2018                 | \$351,557.26               |
| 543-500385      | Adult In Home Care | 2019                 | \$87,886.92                |
| 1               |                    | Subtotal             | \$615,227.60               |

Area Home Care Family Services, Inc (Vendor #166931)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified Budget |
|-----------------|--------------------|----------------------|-------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$726,508.88            |
| 543-500385      | Adult In Home Care | 2018                 | \$1,453,008.18          |
| 543-500385      | Adult In Home Care | 2019                 | \$363,254.44            |
|                 |                    | Subtotal             | \$2,542,771,50          |

Child and Family Services (Vendor #177166)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified Budget |
|-----------------|--------------------|----------------------|-------------------------|
| 543-500385      | Adult In Home Care | . 2017               | ,\$590,568.68           |
| 543-500385      | Adult In Home Care | 2018                 | \$1,181,137.36          |
| 543-500385      | Adult In Home Care | 2019                 | \$295,293.92            |
|                 |                    | Subtotal             | \$2,066,999.96          |

Cornerstone VNA (Vendor #230881)

| . Class / Account | ` Class Title        | State Fiscal<br>Year | Revised Modified<br>Budget |
|-------------------|----------------------|----------------------|----------------------------|
| 543-500385        | Adult In Home Care . | 2017                 | \$60,967.12                |
| 543-500385        | Adult In Home Care   | 2018                 | \$121,934,24               |
| 543-500385        | Adult In Home Care   | 2019                 | \$30,483.56                |
|                   |                      | Subtotal             | \$213,384.92               |

North Country Home Health & Hospice Aegncy (Vendor #154643)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|--------------------|----------------------|----------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$70,221.40                |
| 543-500385      | Adult In Home Care | 2018                 | \$140,442.80               |
| 543-500385      | Adult In Home Care | 2019                 | \$35,120.28                |
|                 |                    | Subtotal             | \$245,784.48               |

The Homemakers Health Services (Vendor #154849).

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|--------------------|----------------------|----------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$386,648.80               |
| 543-500385      | Adult In Home Care | 2018                 | \$773,288.02               |
| 543-500385      | Adult In Home Care | 2019                 | \$193,324.40               |
|                 |                    | Subtotal             | \$1,353,261.22             |

The Visiting Nurse Assoc of Franklin (Vendor #154177)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|--------------------|----------------------|----------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$29,650.10                |
| 543-500385      | Adult In Home Care | 2018                 | \$59,300.20                |
| 543-500385      | Adult In Home Care | . / 2019             | \$14,829.84                |
| •               |                    | Subtotal             | \$103,780.14               |

Visiting Nurse Home Care Hospice of Carroll Cty ( Vendor #225191)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified Budget |
|-----------------|--------------------|----------------------|-------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$90,325.03             |
| 543-500385      | Adult In Home Care | 2018                 | \$180,650.06            |
| 543-500385      | Adult In Home Care | 2019                 | \$45,160.12             |
|                 |                    | Subtotal             | \$316,135.21            |

VNA at HCS (Vendor #177274)

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified<br>Budget |
|-----------------|--------------------|----------------------|----------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$429,691.74               |
| 543-500385      | Adult In Home Care | 2018                 | \$859,383.48               |
| 543-500385      | Adult In Home Care | 2019                 | \$214,850.66               |
|                 |                    | Subtotal             | \$1,503,925.88             |

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

| Class / Account | Class Title        | State Fiscal<br>Year | Revised Modified Budget |
|-----------------|--------------------|----------------------|-------------------------|
| 543-500385      | Adult In Home Care | 2017                 | \$2,560,365.17          |
| 543-500385      | Adult In Home Care | 2018                 | \$5,120,701.60          |
| 543-500385      | Adult In Home Care | 2019                 | \$1,280,204.14          |
|                 |                    | Subtotal             | \$8,961,270.91          |
|                 |                    | TOTAL                | \$9,746,988.95          |

## Summary by Vendor by Year

Androscoggin Valley Home Care (Vendor #157347)

|                | State Fiscal<br>Year | Revised Modified  Budget |
|----------------|----------------------|--------------------------|
|                | 2017                 | \$200,890.88             |
| <del>-</del> - | 2018                 | \$401,772.18             |
|                | 2019                 | \$100,445.44             |
|                | Total Agency         | \$703,108.50             |

Area Home Care Family Services, Inc (Vendor #166931)

|   | Class/Account | Class Title | State Fiscal<br>Year | Revised Modified<br>Budget |
|---|---------------|-------------|----------------------|----------------------------|
|   |               |             | 2017                 | \$759,195.84               |
|   | •             |             | 2018                 | \$1,518,382.10             |
| • | ·             |             | . 2019               | \$379,597.92               |
|   |               |             | Total Agency         | \$2,657,175.86             |

Child and Family Services (Vendor #177166)

| Class/Account | Class Title | State Fiscal<br>Year | Revised Modified Budget |
|---------------|-------------|----------------------|-------------------------|
|               |             | 2017                 | \$666,984.56            |
|               |             | 2018                 | \$1,333,993.62          |
|               |             | 2019                 | \$333,501.86            |
|               |             | Total Agency         | \$2,334,480.04          |

Cornerstone VNA (Vendor #230881)

| Class/Account | Class Title | State Fiscal<br>Year | Revised Modified -Budget |
|---------------|-------------|----------------------|--------------------------|
|               |             | 2017                 | \$62,467.12              |
|               | <del></del> | 2018                 | \$124,921.74             |
|               | _           | 2019                 | \$31,233.56              |
|               |             | Total Agency         | \$218,622.42             |

North Country Home Health & Hospice Aegncy (Vendor #154643)

| Class/Account | Class Title | State Fiscal<br>Year | Revised Modified<br>Budget |
|---------------|-------------|----------------------|----------------------------|
|               |             | 2017 \               | \$79,349.08                |
|               |             | 2018                 | \$158,679.00               |
|               |             | 2019                 | \$39,684.12                |
| ·             |             | Total Agency         | \$277,712.20               |

The Homemakers Health Services (Vendor #154849)

| Class/Account | Class Title                           | State Fiscal<br>Year | Revised Modified<br>Budget |
|---------------|---------------------------------------|----------------------|----------------------------|
|               |                                       | 2017                 | \$419,630.68               |
|               | <del></del>                           | 2018                 | \$839,242.20               |
|               | · · · · · · · · · · · · · · · · · · · | 2019                 | \$209,822.80               |
|               | •                                     | Total Agency         | \$1,468,695.68             |

The Visiting Nurse Assoc of Franklin (Vendor #154177)

| Class/Account | Class Title | State Fiscal<br>Year | Revised Modified<br>Budget |
|---------------|-------------|----------------------|----------------------------|
|               |             | 2017                 | \$32,878.56                |
|               |             | 2018                 | \$65,757.12                |
|               |             | 2019                 | \$16,448.86                |
|               |             | Total Agency         | \$115,084.54               |

Visiting Nurse Home Care Hospice of Carroll Cty ( Vendor #225191)

| Class/Account | Class Title | State Fiscal<br>Year | Revised Modified<br>Budget |
|---------------|-------------|----------------------|----------------------------|
|               | •           | 2017                 | \$126,561.23               |
|               |             | 2018                 | \$253,122.46               |
|               |             | 2019                 | \$63,278.22                |
|               |             | Total Agency         | \$442,961.91               |

VNA at HCS (Vendor #177274)

| 111120 (141401111111) |              | · · · · · · · · · · · · · · · · · · · |
|-----------------------|--------------|---------------------------------------|
|                       | 2017         | \$436,905.68                          |
| , .                   | 2018         | \$873,789.28                          |
|                       | 2019         | \$218,452.84                          |
|                       | Total Agency | \$1,529,147.80                        |

| Class/Account     | Class Title               | State Fiscal<br>Year | Revised Modified<br>Budget |
|-------------------|---------------------------|----------------------|----------------------------|
| 7872-540-500382   | Social Services Contracts | 2017                 | \$224,498.46               |
| 7872-540-500382   | Social Services Contracts | 2018                 | <b>\$</b> 448,958.10       |
| 7872-540-500382   | Social Services Contracts | 2019                 | \$112,261.48               |
| 9255-543-500385 ( | Adult In Home Care        | 2017                 | \$2,560,365.17             |
| 9255-543-500385   | Adult In Home Care        | 2018                 | \$5,120,701.60             |
| 9255-543-500385   | Adult In Home Care        | 2019                 | \$1,280,204.14             |
| _                 |                           | Total                | \$9,746,988.95             |

| 7872-540-500382 | Social Services Contracts | ali   | \$785,718.04   |
|-----------------|---------------------------|-------|----------------|
| 9255-543-500385 | Adult In Home Care        | all   | \$8,961,270.91 |
| 9255-566-500918 | Adult Group Day Care      | all   | \$0.00         |
|                 |                           | Total | \$9,746,988.95 |

| Grand Total SFY17 | 2017 | \$2,784,863.63 |
|-------------------|------|----------------|
| Grand Total SFY18 | 2018 | \$5,569,659.70 |
| Grand Total SFY19 | 2019 | \$1,392,465.62 |
| Total Contract    |      | 59,746,988.95  |

| Account Name              | Account # | Revised Modified<br>Budget |
|---------------------------|-----------|----------------------------|
|                           | 7872-540- |                            |
| Social Services Contracts | 500382    | \$785,718.04               |
|                           | 9255-543- | <del></del>                |
| Adult In Home Care        | 500385    | \$8,961,270.91             |
|                           | 9255-566- |                            |
| Adult Group Day Care      | 500918    | \$0.00                     |
| Summary of Totals         |           | \$9,746,988.95             |



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

In Home Care, In Home Health Alde, In Home Nursing Services ` RFA Name

RFA-2017-BEAS-01-INHOM

RFA Number

| MI 44 M  |             | Maximum | Actual |
|--|-------------|---------|--------|
| Bidder Name  | , Passifall | Points  | Points |
| Androacoggin Valley Home Care                                  |             | 150     | 134    |
| 2. Area Home Care Family Services                              |             | 150     | ועו    |
| 3 Child & Family Services (Hillsborough CO)                    |             | 150     | 140    |
| 4. Child & Family Sorvices (Merrimack CO)                      |             | 150     | 140    |
| 5. CornerStone VNA   |             | 150     | 122    |
| 6. Franklin VNA & Hospice                                      |             | 150     | 124    |
| 7. Lake Sunapee Region VNA & Hospice                           |             | . 150   | 95     |
| 8.<br>Lakes Region Community Services (Belknap CO)             | . '         | 150     | 131    |
| 9.<br>Lakes Region Community Services (Gration CO)             |             | 150     | 147    |
| 10. Lakes Region Community Services (Sullivan CO)              | <u> </u>    | 150     | 147    |
| 11. North Country Home Health & Hospice Agency (Coos Co)       |             | 150     | . 139  |
| 12. North Country Home Health & Hospice Agency<br>(Grafton CO) |             | 150     | 139    |
| 13.<br>Northwoods Home Health & Hospice                        |             | 150     | 80     |
| 14. The Homemakers Health Services                             |             | 150     | 142    |
| 15. Visiting Nurse Home Care & Hospice of Carroll County       |             | 150     | 133    |
| 16. VNA at HCS, Inc.   |             | 150     | 119    |

| 1. | Reviewer Names Tracey Tain, Administrator II Elderly & Adul Services |
|----|--|
|    | Rachel Laldn, Prog Operations<br>Administrator, BEAS Adult Prototo   |
| 3. | Angele Rivers, Supervisor V, BEAS<br>Adult Pricto Intake Unit        |
| 4, |  |
| 5. |  |
| 6, |  |
| 7. |  |
| 8. |  |
| 9. |  |
|    |  |