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

Lori A. Shilbette
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
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www.dhhs.nh.gov

June 8, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into contracts with the Contractors listed below in an amount not to exceed \$11,347,242.44 for the provision of home health services, with the option to renew for up to four (4) additional years, effective July 1, 2022, or upon Governor and Council approval, whichever is later, through June 30, 2024. 58.8% Federal Funds. 41.2% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Androscoggin Valley Home Care Services (Berlin, NH)	157347	Coos County	\$1,237,380.44
Area HomeCare Family Services, Inc. (Portsmouth, NH)	166931	Rockingham County	\$2,621,184
Easter Seals New Hampshire, Inc. (Manchester, NH)	177204	Hillsborough (Manchester, Milford, Nashua) and Strafford Counties	\$1,537,704
Lakes Region Community Services Council (Laconia, NH)	177251	Belknap, Grafton and Sullivan Counties	\$1,319,856
Visiting Nurse Home Care & Hospice of Carroll County (North Conway, NH)	225191	Carroll County	\$295,600
VNA at HCS, Inc. (Keene, NH)	177274	Cheshire County	\$1,462,584
Waypoint (Manchester, NH)	177166	Hillsborough and Merrimack Counties	\$2,872,934
		Total:	\$11,347,242.44

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

See attached fiscal details.

EXPLANATION

The purpose of this request is to provide statewide In Home Care Services, Home Health Aide Services, and/or Nursing Services to support older, isolated and frail adults, age 60 and older, to live as independently as possible, safely, and with dignity, and to adults between the ages of 18 and 59 who have a chronic illness or disability.

Approximately 6,226 individuals will be served during State Fiscal Years 2023 and 2024.

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.

In-Home Health Aide Services provide assistance with 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 Department will monitor services by reviewing the quarterly reports submitted by the Contractors.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from March 22, 2022 through April 26, 2022. The Department received 11 responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

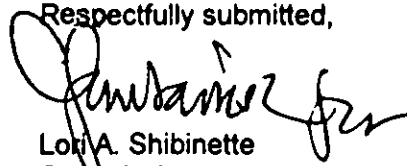
As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Subsection 1.2., of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, older, isolated and frail adults, age 60 and older, and adults between the ages of 18 and 59 who have a chronic illness or disability will not receive the appropriate level of care according to their needs; leaving them at risk of serious injury, illness or possibly death.

Source of Federal Funds: Assistance Listing Number #93.044, FAIN #2201NHOASS; Assistance Listing Number #93.667, FAIN #2101NHSOSR.

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

Respectfully submitted,



Lori A. Shibinette
Commissioner

**Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet**

Project ID # RFA-2023-BEAS-06-HOMEH

Project Title Home Health Services

	Maximum Points Available	Androscoggin Valley (AV) Home Care	Area HomeCare & Family Services, Inc	Easterseals - Hillsborough	Easterseals - Strafford	Home Healthcare, Hospice and Community Services	Lakes Region Community Services - Belknap	Lakes Region Community Services - Grafton	Lakes Region Community Services - Sullivan	Visiting Nurse Home Care & Hospice	Waypoint-Hillsborough	Waypoint-Merrimack
Technical												
Experience Q1	30	26	25	26	26	29	21	21	21	23	30	30
Capacity Q2	25	24	20	21	21	23	17	17	17	17	25	25
Ability Q3	35	33	34	31	31	22	15	15	15	10	34	34
Staffing Q4	10	8	10	9	9	9	9	9	9	8	10	10
TOTAL POINTS	100	91	89	87	87	83	62	62	62	58	99	99

Reviewer Name

Title

- | | |
|-------------------------|---|
| 1 <u>Shawn Martin</u> | <u>Finance Administrator</u> |
| 2 <u>Kathleen Gray</u> | <u>Bureau of Family Centered Support Staff</u> |
| 3 <u>Thom O'Connor</u> | <u>BEAS Program Administrator</u> |
| 4 <u>Alyssa Voisine</u> | <u>Program Planning & Review Specialist</u> |

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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 103,890.22
2024	540-500382	SS Contracts	multiple	\$ 103,890.22
		Subtotal		\$ 207,780.44

**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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 514,800.00
2024	543-500385	Adult In Home Care	multiple	\$ 514,800.00
		Subtotal		\$ 1,029,600.00
		Grand Total		\$ 1,237,380.44

Area HomeCare 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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 70,584.00
2024	540-500382	SS Contracts	multiple	\$ 70,584.00
		Subtotal		\$ 141,168.00

**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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 1,240,008.00
2024	543-500385	Adult In Home Care	multiple	\$ 1,240,008.00
		Subtotal		\$ 2,480,016.00
		Grand Total		\$ 2,621,184.00

Easter Seals New Hampshire, 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 Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 66,516.00
2024	540-500382	SS Contracts	multiple	\$ 66,516.00
		Subtotal		\$ 133,032.00

**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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 702,336.00
2024	543-500385	Adult In Home Care	multiple	\$ 702,336.00
		Subtotal		\$ 1,404,672.00
		Grand Total		\$ 1,537,704.00

Lakes Region Community Services Council

**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 Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 90,456.00
2024	540-500382	SS Contracts	multiple	\$ 90,456.00
		Subtotal		\$ 180,912.00

**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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 569,472.00
2024	543-500385	Adult In Home Care	multiple	\$ 569,472.00
		Subtotal		\$ 1,138,944.00
		Grand Total		\$ 1,319,856.00

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

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 39,800.00
2024	540-500382	SS Contracts	multiple	\$ 39,800.00
		Subtotal		\$ 79,600.00

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

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 108,000.00
2024	543-500385	Adult In Home Care	multiple	\$ 108,000.00
		Subtotal		\$ 216,000.00
		Grand Total		\$ 295,600.00

**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 Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 16,548.00
2024	540-500382	SS Contracts	multiple	\$ 16,548.00
		Subtotal		\$ 33,096.00

**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**

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 714,744.00
2024	543-500385	Adult In Home Care	multiple	\$ 714,744.00
		Subtotal		\$ 1,429,488.00
		Grand Total		\$ 1,462,584.00

Waypoint

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 Year	Class/Object	Class Title	Job Number	Budget
2023	540-500382	SS Contracts	multiple	\$ 239,515.00
2024	540-500382	SS Contracts	multiple	\$ 239,515.00
		Subtotal		\$ 479,030.00

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

Fiscal Year	Class/Object	Class Title	Job Number	Budget
2023	543-500385	Adult In Home Care	multiple	\$ 1,196,952.00
2024	543-500385	Adult In Home Care	multiple	\$ 1,196,952.00
		Subtotal		\$ 2,393,904.00
		Grand Total		\$ 2,872,934.00

FORM NUMBER P-37 (version 12/11/2019)

Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-01)

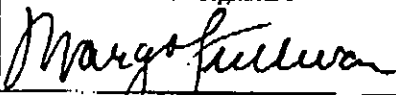
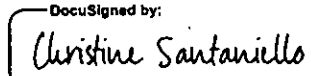
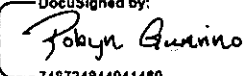
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Androscoggin Valley Home Care Services		1.4 Contractor Address 795 Main Street Berlin, NH 03570	
1.5 Contractor Phone Number 603-752-7505	1.6 Account Number 05-95-48-481010-7872; 05-95-48-481010-9255	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$1,237,380.44
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature  Date: 6/8/22		1.12 Name and Title of Contractor Signatory Margo Sullivan	
1.13 State Agency Signature DocuSigned by:  Date: 6/9/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) DocuSigned by: By:  On: 6/10/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
Date 6/8/22

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions
 - 1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").
 - 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
 - 3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
 - 1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
 - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide Home Health Services in this Agreement 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:
 - 1.1.1. New Hampshire's Medicaid State Plan.
 - 1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicare Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. 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:
 - 1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
 - 1.2.2. 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).
 - 1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).
 - 1.2.4. 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).
- 1.3. The Contractor shall ensure services are available in Coos County.
- 1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.
- 1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.
- 1.6. **Adult In-Home Care/In-home Care Services**
 - 1.6.1. 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:
 - 1.6.1.1. 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

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- 822, Home Care Service Provider Agencies, as applicable.
- 1.6.1.2. 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
 - 1.6.1.3. Light housekeeping tasks.
 - 1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.
- 1.7. Home Health Aide Services
- 1.7.1. The Contractor shall be a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809 in order to provide home health aide services.
 - 1.7.2. The Contractor shall provide Home Health Aide Level of Care Services through the Title III to eligible individuals as outlined in NH Administrative Rule He-E 502, which include, but are not limited to:
 - 1.7.2.1. Receiving referrals from an individual's health care provider(s).
 - 1.7.2.2. Performing evaluations of individuals' medical needs.
 - 1.7.2.3. Developing service plans and incorporating this information into the individuals' person-centered plans of care.
 - 1.7.3. The Contractor shall provide the following home health aide services based on the individual's need:
 - 1.7.3.1. Services allowed within the Licensed Nursing Assistant (LNA) scope of practice, pursuant to NH Administrative Rule Nur 700; and
 - 1.7.3.2. Personal care services, as described in NH Administrative Rule He-E 801.22(b), when the individual's person-centered plan contains documentation that his or her functional or medical condition necessitates the performance of such tasks by an LNA and not an unlicensed provider.

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1.7.4. The Contractor shall coordinate home health aide services to ensure no duplication of services when the individual is also receiving home delivered meals, other Title III services, or services at an adult medical day program, in an assisted living facility, or in an adult family care home.

1.8. Nursing Services

1.8.1. The Contractor shall provide nursing services through Title III to eligible individuals, which include, but are not limited to:

1.8.1.1. 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.

1.8.1.2. 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.

1.8.2. The Contractor shall provide the following nursing services based on the individual's need:

1.8.2.1. Receiving referrals from an individual's health care provider(s).

1.8.2.2. Performing an evaluation of the individual's medical needs.

1.8.2.3. Developing a nursing care plan and incorporating this information into the individual's person-centered plan.

1.8.2.4. 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 physician.

1.8.2.5. Coordinating nursing services to ensure that there is no duplicate provision of services.

1.8.2.6. Ensuring that LPN and registered nursing services are not covered when provided for the purpose of nursing oversight of authorized LNA services.

1.9. Service Administration

1.9.1. Access to Services

1.9.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:

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- 1.9.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.9.2., below; and
- 1.9.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.
- 1.9.2. Client Request and Application for Services
 - 1.9.2.1. 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:
 - 1.9.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
 - 1.9.2.1.2. 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.
- 1.9.3. Client Eligibility Requirements for Services
 - 1.9.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
 - 1.9.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program in Section 1.9.7.2., 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 1.2.
 - 1.9.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.

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- 1.9.3.4. 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 1.2.
- 1.9.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
- 1.9.3.6. 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.
- 1.9.4. Client Assessments and Service Plans
- 1.9.4.1. 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:
- 1.9.4.2. 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.
- 1.9.4.3. 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.
- 1.9.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.
- 1.9.5. Person Centered Provision of Services
- 1.9.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:
- 1.9.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.

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- 1.9.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
- 1.9.5.1.3. Individuals are listened to; needs and concerns are addressed.
- 1.9.5.1.4. Individuals receive the information they need to make informed decisions.
- 1.9.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 1.9.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
- 1.9.5.1.7. Individual's rights are affirmed and protected.
- 1.9.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
- 1.9.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

1.9.6. Client Fees and Donations

- 1.9.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
 - 1.9.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.9.7. Adult Protection Services;
 - 1.9.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.9.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;
 - 1.9.6.1.4. Shall not bill or invoice clients and/or their families; and

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- 1.9.6.1.5. Shall ensure that all donations support the program for which donations were given.
- 1.9.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
 - 1.9.6.2.1. May charge fees to individuals, (except as stated in Section 1.9.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
 - 1.9.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.
 - 1.9.6.2.3. 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.
 - 1.9.6.2.4. Shall ensure that all fees support the program for which donations were given.
- 1.9.7. Adult Protection Services
 - 1.9.7.1. 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.
 - 1.9.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
 - 1.9.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
 - 1.9.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.
- 1.9.8. Referring Clients to Other Services

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- 1.9.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 1.9.9. Client Wait Lists
 - 1.9.9.1. 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.
 - 1.9.9.2. 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.
 - 1.9.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:
 - 1.9.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.
 - 1.9.9.4. The Contractor shall include at a minimum the following information on its wait list:
 - 1.9.9.4.1. The individual's full name and date of birth.
 - 1.9.9.4.2. The name of the service being requested.
 - 1.9.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.
 - 1.9.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.
 - 1.9.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
 - 1.9.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.
 - 1.9.9.4.7. A brief description of the individual's circumstances and the services he or she needs.

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- 1.9.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
- 1.9.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
 - 1.9.9.5.2. Declining mental or physical health of the caregiver.
 - 1.9.9.5.3. Declining mental or physical health of the individual.
 - 1.9.9.5.4. Individual has no respite services while living with a caregiver.
 - 1.9.9.5.5. Length of time on the wait list.
 - 1.9.9.5.6. When two (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.
 - 1.9.9.5.7. 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 NH Administrative Rules He-E 501.14 (f) and He-E 502.13.
- 1.9.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.9.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.9.10. E-Studio Electronic Information System
- 1.9.10.1. 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.
 - 1.9.10.2. 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.

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- 1.9.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 1.9.11. Grievance and Appeals Process
 - 1.9.11.1. 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:
 - 1.9.11.1.1. The client's name.
 - 1.9.11.1.2. The type of service received by the client.
 - 1.9.11.1.3. The date of written complaint or concern of the client.
 - 1.9.11.1.4. The nature/subject of the complaint or concern of the client.
 - 1.9.11.1.5. The staff position in the agency who addresses complaints and concerns.
 - 1.9.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
 - 1.9.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.
- 1.9.12. Client Feedback
 - 1.9.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 1.9.13. Support Services During an Emergency, Disaster or Crisis
 - 1.9.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.
 - 1.9.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:
 - 1.9.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with

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- questions to additional sources of information.
- 1.9.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.
 - 1.9.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.
 - 1.9.13.2.4. Planning and organizing vaccination activities.
 - 1.9.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.
 - 1.9.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.
- 1.10. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.
- 1.11. 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.
- 1.12. 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.
- 1.13. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 1.14. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:
- 1.14.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.14.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.14.3. A description of time frames necessary for obtaining staff replacements;

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- 1.14.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
- 1.14.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.15. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.16. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.17. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
 - 1.17.1. Desk reviews; or
 - 1.17.2. On-site reviews.
- 1.18. Reporting
 - 1.18.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The Contractor shall ensure:
 - 1.20.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
 - 1.20.1.2. The report includes, but is not limited to:
 - 1.20.1.2.1. Expenses by program service provided.
 - 1.20.1.2.2. Revenue, by program service provided, by funding source.
 - 1.20.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.9.6.
 - 1.20.1.2.4. Actual Units served, by program service provided, by funding source.
 - 1.20.1.2.5. Number of unduplicated clients served, by service provided, by funding source.

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- 1.20.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
- 1.20.1.2.7. Unmet need/waiting list.
- 1.20.1.2.8. Lengths of time clients are on a waiting list.
- 1.20.1.2.9. 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.
- 1.20.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
- 1.20.1.2.11. A plan to address how to resolve the issues in Section 1.20.1.2.10.

1.18.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.19. Performance Measure

1.19.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

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

3.3. Credits and Copyright Ownership

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

3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:

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

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

4. Records

4.1. The Contractor shall keep records that include, but are not limited to:

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- 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

MD
6/8/22

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
105 Pleasant Street

MO

6/8/22

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

hwo
6/8/22

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

MW
6/8/22

Exhibit C-1 Rate Sheet

Home Health Services - Androscoggin Valley Home Care Services

7/1/2022 through 06/30/2023 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	42,900	\$12.00	\$ 514,800.00
Title IIIB In Home Services	1/2 Hour	5,000	\$12.00	\$ 60,000.00
Title IIIB Home Health Aide	1/2 Hour	2,399	\$16.00	\$ 38,384.00
Title IIIB Nursing	1/2 Hour	214	\$25.73	\$ 5,506.22

7/1/2023 through 06/30/2024 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	42,900	\$12.00	\$ 514,800.00
Title IIIB In Home Services	1/2 Hour	5,000	\$12.00	\$ 60,000.00
Title IIIB Home Health Aide	1/2 Hour	2,399	\$16.00	\$ 38,384.00
Title IIIB Nursing	1/2 Hour	214	\$25.73	\$ 5,506.22

Contractor Initials: MO

Date: 6/8/22

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

MW
6/8/22



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

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name:

6/8/22
Date

Margo Sullivan
Name: Margo Sullivan
Title: Interim Executive Director

Vendor Initials MS
Date 6/8/22

New Hampshire Department of Health and Human Services
Exhibit E



CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicald Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name:

6/8/22
Date

Margo Sullivan
Name: Margo Sullivan
Title: Interim Executive Director



New Hampshire Department of Health and Human Services
Exhibit F

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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

JMO

6/8/22

New Hampshire Department of Health and Human Services
Exhibit F



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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name:

6/8/22
Date

Margo Sullivan
Name: Margo Sullivan
Title: *Interim Executive Director*

Contractor Initials *MS*
Date *6/8/22*



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

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

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

Exhibit G

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

Contractor Initials

MO

Date

6/8/22

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

Contractor Name:

6/8/22
Date

Margo Sullivan
Name: Margo Sullivan
Title: Interim Executive Director

Exhibit G

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

Contractor Initials

ms

Date

6/8/22



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name:

6/8/22
Date

Margy Sullivan
Name: Margy Sullivan
Title: Interim Executive Director

Contractor Initials MS
Date 6/8/22

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

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Contractor Initials

MO

Date

6/8/22



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

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Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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

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

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

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

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Exhibit I

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

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

Department of Health and Human Services

The State

Christine Santaniello

Signature of Authorized Representative

Christine Santaniello

Name of Authorized Representative

Associate Commissioner

Title of Authorized Representative

6/10/2022

Date

Androscoquin Valley Home Care Services

Name of the Contractor

Margo Sullivan

Signature of Authorized Representative

Margo Sullivan

Name of Authorized Representative

Interim Executive Director

Title of Authorized Representative

6/8/22

Date

MS

6/8/22

New Hampshire Department of Health and Human Services
Exhibit J



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

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

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

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

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

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

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

Contractor Name:

6/8/22
Date

Margo Sullivan
Name: Margo Sullivan
Title:

Contractor Initials MS
Date 6/8/22



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Exhibit J

FORM A

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

- 1. The DUNS number for your entity is: 78-115-0172
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

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

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Date 6/8/22

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Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

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

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DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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6/8/22

State of New Hampshire

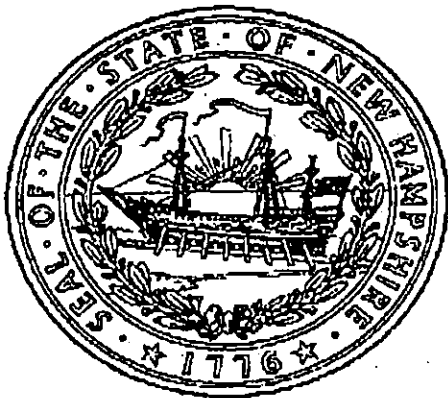
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that 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: 0005751619



IN TESTIMONY WHEREOF,

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

this 6th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Cynthia Morin, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Androscoggin Valley Home Care Services
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 6/8/22, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Margo Sullivan, Interim Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Androscoggin Valley Home Care Services to enter into contracts or agreements with the State
(Name of Corporation/LLC)

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

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

Dated: 6.8.22

Cynthia Morin
Signature of Elected Officer
Name:
Title:

Client#: 948547

ANDROVAL2

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/07/2022

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

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


PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Nicole Rhuda PHONE (A/C No. Ext): 855 874-0123 E-MAIL ADDRESS: nicole.rhuda@usi.com		FAX (A/C No.):
	INSURER(S) AFFORDING COVERAGE:		
INSURED Androscoggin Valley Home Care Services 795 Main Street Berlin, NH 03570	INSURER A: Philadelphia Indemnity Insurance Co.	NAIC # 18058	
	INSURER B: Technology Insurance Company, Inc.	NAIC # 42376	
	INSURER C:		
	INSURER D:		
	INSURER E:		

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.

DESCR LTR	TYPE OF INSURANCE	ADDL RISK (NSR INVO)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PFR: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC OTHER:		PHPK2354220	12/02/2021	12/02/2022	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$1,000,000 MED EXP (Any one person) \$20,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGU \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED <input checked="" type="checkbox"/> AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2354220	12/02/2021	12/02/2022	COMBINED SINGLE LIMIT (Per accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAR EXCESS LIAB: <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED: <input checked="" type="checkbox"/> RETENTION \$10,000		PHUB794717	12/02/2021	12/02/2022	EACH OCCURRENCE \$1,000,000 AGGREGATE \$1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUDED? <input checked="" type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	TWC3994327	07/01/2021	07/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$500,000 E.L. DISEASE - FA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000
A	Professional Liab		PHPK2354220	12/02/2021	12/02/2022	\$1,000,000 Ea. Incident \$3,000,000 Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 This Certificate of Insurance is issued as a matter of information only and confers no rights upon the holder and does not amend, extend or alter the coverage afforded by policies designated on the Certificate.

CERTIFICATE HOLDER State of NH Department of Health & Human Services 129 Pleasant Street Concord, NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
---	---

**A. V. Home Care
Services**



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, 2021 and 2020

and

Independent Auditor's Report

ANDROSCOGGIN VALLEY HOME CARE SERVICES

FINANCIAL STATEMENTS

June 30, 2021 and 2020

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**VACHON CLUKAY
& COMPANY PC**

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Androsoggin Valley Home Care Services

We have audited the accompanying financial statements of Androsoggin Valley Home Care Services (a non-profit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Vashon Clukey & Company PC

Manchester, New Hampshire
October 19, 2021

ANDROSCOGGIN VALLEY HOME CARE SERVICES
STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 365,325	\$ 399,000
Accounts receivable	119,064	87,954
Prepaid expenses	11,200	6,508
TOTAL CURRENT ASSETS	<u>495,589</u>	<u>493,462</u>
NONCURRENT ASSETS:		
Land	15,000	15,000
Building and improvements	229,603	229,603
Equipment	71,750	61,000
Furniture and fixtures	28,894	28,894
	<u>345,247</u>	<u>334,497</u>
Less accumulated depreciation	265,112	253,867
Property and equipment-net	80,135	80,629
Investment in North Country Consortium	128	128
TOTAL NONCURRENT ASSETS	<u>80,263</u>	<u>80,757</u>
TOTAL ASSETS	<u>\$ 575,852</u>	<u>\$ 574,220</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 490	\$ 931
Accrued expenses	20,252	50,024
Rental security deposit		575
Current portion of SBA note payable		46,084
TOTAL CURRENT LIABILITIES	<u>20,742</u>	<u>97,614</u>
NONCURRENT LIABILITIES:		
SBA note payable, less current portion		<u>73,916</u>
TOTAL NONCURRENT LIABILITIES		<u>73,916</u>
TOTAL LIABILITIES	<u>20,742</u>	<u>171,530</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	482,729	331,782
Board reserve for building improvements	24,017	24,020
Board reserve for client financial assistance	48,364	46,888
TOTAL NET ASSETS	<u>555,110</u>	<u>402,690</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 575,852</u>	<u>\$ 574,220</u>

See notes to financial statements

ANDROSCOGGIN VALLEY HOME CARE SERVICES
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE AND SUPPORT		
Fees and grants from governmental agencies	\$ 908,488	\$ 827,340
Charges for services	94,434	107,712
Contributions	43,154	30,043
Rental income	3,732	7,224
SBA - Paycheck Protection Program loan forgiveness	120,000	
Other	7,910	13,398
Town of Gorham contribution	15,821	15,299
City of Berlin contribution	8,774	8,774
United Way	<u>225</u>	<u>184</u>
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	<u>1,202,538</u>	<u>1,009,974</u>
EXPENSES		
Program Services:		
Homemaker	434,613	360,709
Health Aide	233,015	237,571
Home Community Based Care	<u>142,065</u>	<u>129,000</u>
Total Program Services	809,693	727,280
Supporting Services:		
Management and general	<u>240,425</u>	<u>280,379</u>
Total Support Services	<u>240,425</u>	<u>280,379</u>
TOTAL EXPENSES	<u>1,050,118</u>	<u>1,007,659</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>152,420</u>	<u>2,315</u>
CHANGE IN NET ASSETS	152,420	2,315
NET ASSETS, July 1	<u>402,690</u>	<u>400,375</u>
NET ASSETS, June 30	<u>\$ 555,110</u>	<u>\$ 402,690</u>

See notes to financial statements

ANDRUSCOGGIN VALLEY HOME CARE SERVICES
STATEMENTS OF FUNCTIONAL EXPENSES
 For the Years Ended June 30, 2021 and 2020

For the Year Ended June 30, 2021

	Program Services				Supporting Services	Total Expenses
	Homemaker	Health Aide	Home Community Based Care	Total Program Services	Management and General	
Salaries and wages	\$ 344,255	\$ 188,438	\$ 109,753	\$ 642,446	\$ 131,189	\$ 773,635
Payroll taxes	26,234	10,282	9,696	46,212	14,549	60,761
Insurance	15,519	6,109	4,872	26,500	-	26,500
Dues and memberships	1,678	771	564	3,013	244	3,257
Marketing	-	-	-	-	1,741	1,741
Employee benefits	-	-	-	-	34,545	34,545
Miscellaneous	650	298	5,307	6,255	3,414	9,669
Office	-	-	-	-	25,795	25,795
Occupancy	6,141	3,077	2,056	11,274	1,051	12,325
Professional fees	3,186	1,465	1,069	5,720	7,337	13,057
Supplies	780	820	420	2,020	-	2,020
Telephone	2,187	960	717	3,864	-	3,864
Training	3,338	20	5	3,363	-	3,363
Travel	23,722	17,989	6,020	47,731	-	47,731
Employer required expenses	1,242	568	386	2,196	732	2,928
Postage	2,522	1,140	843	4,505	737	5,242
State unemployment taxes	3,159	1,078	357	4,594	7,846	12,440
Depreciation	-	-	-	-	11,245	11,245
	<u>\$ 434,613</u>	<u>\$ 233,015</u>	<u>\$ 142,065</u>	<u>\$ 809,693</u>	<u>\$ 240,425</u>	<u>\$ 1,050,118</u>

For the Year Ended June 30, 2020

	Program Services				Supporting Services	Total Expenses
	Homemaker	Health Aide	Home Community Based Care	Total Program Services	Management and General	
Salaries and wages	\$ 290,952	\$ 192,906	\$ 104,475	\$ 588,333	\$ 160,697	\$ 749,030
Payroll taxes	22,931	10,380	7,912	41,223	14,582	55,805
Insurance	12,726	5,393	6,132	24,251	-	24,251
Dues and memberships	687	276	268	1,231	2,692	3,923
Marketing	-	-	-	-	2,833	2,833
Employee benefits	-	-	-	-	32,852	32,852
Miscellaneous	382	-	2,079	2,461	2,539	5,000
Office	-	-	-	-	21,985	21,985
Occupancy	630	1,224	242	2,096	10,694	12,790
Professional fees	3,395	1,364	1,326	6,085	5,433	11,518
Supplies	1,182	458	412	2,052	1,442	3,494
Telephone	245	91	84	423	1,906	2,329
Training	2,612	-	-	2,612	145	2,757
Travel	22,486	25,010	5,644	53,140	-	53,140
Employer required expenses	186	78	72	336	1,470	1,806
Postage	1,007	388	354	1,749	2,299	4,048
State unemployment taxes	-	-	-	-	5,766	5,766
Bad debts	1,288	-	-	1,288	-	1,288
Depreciation	-	-	-	-	13,044	13,044
	<u>\$ 360,709</u>	<u>\$ 237,571</u>	<u>\$ 129,000</u>	<u>\$ 727,280</u>	<u>\$ 280,379</u>	<u>\$ 1,007,659</u>

See notes to financial statements

ANDROSCOGGIN VALLEY HOME CARE SERVICES
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Cash received from clients and third-party reimbursements	\$ 990,025	\$ 907,254
Cash received from contributors	24,154	30,043
Cash received from United Way	225	184
Cash received from local governments	25,382	22,060
Interest income	1,273	1,763
Other receipts	7,294	16,159
Cash paid to employees	(800,082)	(724,963)
Cash paid to suppliers	(271,196)	(235,539)
Net Cash Provided (Used) by Operating Activities	<u>(22,925)</u>	<u>16,961</u>
Cash Flows From Investing Activities:		
Purchases of equipment	<u>(10,750)</u>	<u>-</u>
Net Cash Used for Investing Activities	<u>(10,750)</u>	<u>-</u>
Cash Flows From Financing Activities:		
Proceeds from SBA note payable	<u>-</u>	<u>120,000</u>
Net Cash Provided by Financing Activities	<u>-</u>	<u>120,000</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(33,675)	136,961
Cash and cash equivalents, at beginning of year	<u>399,000</u>	<u>262,039</u>
Cash and cash equivalents, at end of year	<u>\$ 365,325</u>	<u>\$ 399,000</u>
Supplemental Disclosures of Noncash Transactions:		
Debt forgiveness on SBA note payable	<u>\$ 120,000</u>	<u>\$ -</u>

See notes to financial statements

ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2021 and 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Androscoggin Valley Home Care Services (the "Organization") is 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:

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

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

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

**ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020**

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.

Concentrations of Credit Risk

The Organization maintains its cash in various financial institutions located in New Hampshire. At times, these balances may 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. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Organization's policy is to capitalize expenditures for major improvements and to charge to operations currently for expenses which do not extend the lives of related assets in the period incurred. 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.

**ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020**

Revenue and Revenue Recognition

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

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

The Organization recognizes revenue from contracts with customers in the form of charges for health aid and homemaker services when those services are provided to an individual not otherwise eligible for services covered by a Social Program or other external funding source, commonly referred to as "private-pay".

Health Aide and Homemaker Services

Charges for private-pay health aide and homemaker services are invoiced monthly. Charges are based on fixed fees dependent on the type of service provided, and do not incorporate variable consideration. The Organization recognizes revenue for health aide and homemaker services at the point in time when services are provided. The Organization recognizes a receivable for services provided in advance of payment being received.

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, building occupancy, insurance, dues and memberships, supplies, telephone services, training, and postage, which are all allocated on the basis of time and effort, as noted previously. During the year ended June 30, 2021, the Organization allocated indirect expenses for Homemaker, Health Aid, and Home Community Based Care at rates of 56%, 19% and 25%, respectively. During the year ended June 30, 2020, the Organization allocated indirect expenses for Homemaker, Health Aid, and Home Community Based Care at rates of 60%, 22% and 18%, respectively.

**ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020**

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 year ended June 30, 2021. During the year ended June 30, 2020, the Organization recognized \$1,288 of bad debt expense.

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, 2021 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.

Change in Accounting Principle

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

**ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020**

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

NOTE 2—LIQUIDITY AND AVAILABILITY

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

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, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. 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>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 365,325	\$ 399,000
Accounts receivable	<u>119,064</u>	<u>87,954</u>
Total Financial Assets	484,389	486,954
Less:		
Board designated reserves	<u>(72,381)</u>	<u>(70,908)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 412,008</u>	<u>\$ 416,046</u>

NOTE 3—ECONOMIC DEPENDENCE

The Organization's primary source of revenues are fees and grants received from the State of New Hampshire and Medicaid reimbursements of \$845,201, and \$774,960, for the years ended June 30, 2021 and 2020, respectively. Revenue is recognized as conditions are met under the terms of the contract on a units of service basis. As of June 30, 2021, funding from the State of New Hampshire has been approved through June 30, 2022. 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.

**ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020**

NOTE 4—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30:

	<u>2021</u>	<u>2020</u>
Accrued payroll and taxes		\$ 34,380
Accrued vacation	\$ 20,252	15,644
	<u>\$ 20,252</u>	<u>\$ 50,024</u>

NOTE 5—SBA NOTE PAYABLE

During the year ended June 30, 2020, the Organization obtained a note payable under the Paycheck Protection Program in the amount of \$120,000. During the year ended June 30, 2021, the Organization applied for and received principal forgiveness in whole by the Small Business Administration under the CARES Act. This debt forgiveness has been reported as a component of revenue and support as reported in the Statements of Activities.

NOTE 6—REVENUE FROM CONTRACTS WITH CUSTOMERS

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

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

	Receivables	Contract Assets	Contract Liabilities
June 30, 2021	\$ 10,552	\$ -	\$ -
June 30, 2020	\$ 4,687	\$ -	\$ -
July 1, 2019	\$ 129	\$ -	\$ -

NOTE 7—RETIREMENT PLAN

The Organization offers a defined contribution retirement program (SEP Plan) to its employees. The Organization contributes up to 3% of employee wages, for employees with at least three years of service, to the plan. Pension plan expenses for the years ended June 30, 2021, and 2020 were \$13,582 and \$9,717, respectively.

NOTE 8—IN-KIND SERVICES

The Organization received \$2,500 and \$2,700 for in-kind services for professional services for the years ended June 30, 2021, and 2020, respectively.

**ANDROSCOGGIN VALLEY HOME CARE SERVICES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2021 and 2020**

NOTE 9—CONTINGENCIES

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

NOTE 10—SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 19, 2021 which is the date the financial statements were available to be issued.

Androscoggin Valley Home Care Services

795 Main Street Berlin New Hampshire

BOARD OF DIRECTORS

Claudette Moyuahan, President

Laurie Bryant, Vice President

Bernadette Hallgren, RN Secretary

Karen Fichler, RN Treasurer

Margaret McClellan

Cindy Morin

Candice Santy

Louise Valliere

Joann L'Heureux

Daniel Blais

Margo Carmela Sullivan, BSN

Employment

August-November 2019
Littleton NH

Public Health Coordinator
North Country Health Consortium

Coordinated public health activities for the North Country assuring timely response to regional needs and State mandates. Assured grant priorities relative to Lead Poisoning Prevention, Hepatitis A Prevention, School Based Flu Clinic coordination, Medical Reserve Corps volunteer recruitment and management, Young Adult Strategy training, and Public Health Advisory Council facilitation.

January-August 2019
Littleton, NH

Integrated Delivery Network QI Coach
North Country Health Consortium

Collaborated with partners in Region 7 Integrated Delivery Network to articulate goals and track achievement of milestones as outlined in grant requirements. Coordinated Critical Time Intervention trainings and meetings for statewide regional CTI partners and Region 7 CTI Mini Learning Collaborative.

September 2016-December 2018
Littleton, NH

TCPI Practice Facilitator
North Country Health Consortium

Assured that QI projects were identified and implemented in NH Seacoast ambulatory practices so as to meet their milestones as required by the Transforming Clinical Practice Initiative, aiming to prepare the practices for imminent value-based reimbursement.

2001-2016
Berlin, NH

Executive Director

A.V. Home Care Services

Advanced the charitable mission of AVHICS as a non-Medicare certified home care agency while assuring fiscal, regulatory, administrative and clinical integrity of the organization and its programs. Worked effectively with staff, key stakeholders and partners in multiple sectors over time, building rapport and trust.

1997-2001

Nurse Supervisor

A.V. Home Care Services

Assured staff compliance with agency policies and procedures, as well as Medicare home health standards of care for contracted INA services.

1993-1997 Director of Nursing St. Vincent de Paul Nursing Home
Berlin, NH

Directed nursing services for 80- bed, Medicare/Medicaid Certified Long-Term Care facility, assuring regulatory compliance and quality of care.

1990-1993 Nurse Consultant IMED Corporation
San Diego, CA

Utilized infusion expertise to assist sales force in their hospital evaluations and/or installations of new IV equipment, consulting on clinical applications across the US and Canada. Trained hospital staff in both large and small settings employing Train-the-Trainer strategies. Wrote clinical briefs for sales force.

1982-1990 Nurse Manager Denver Children's Hospital
Denver, CO

Supervised more than 80 all-RN staff on a medical/surgical/infectious disease unit in regional teaching hospital. Key resource for medical students and residents. Facilitated inter-departmental nursing coordination of services, managed patient isolation per protocol, completed Quality reporting. Researched and instructed nursing staff on different strains of meningitis, implications for care and follow up.

1980-1982 Staff Nurse Denver Children's Hospital

Provided patient care for infants and toddlers in a team based nursing setting, functioning as unit charge nurse as assigned on 44 bed medical/surgical/infectious disease unit. Trained a

Education

1974-1979 University of New Hampshire Bachelor of Science: Nursing
Durham, NH Minor: English Literature

1970-1974 Berlin High School High School Diploma
Berlin, NH

Summer 1973 Phillips Exeter Academy
Advanced Study: Logic, Anatomy and Physiology, Literature

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.

<u>Client Services Coordinator</u>	AV Home Care Services	Berlin NH
<u>Office Manager</u>	Josselyn's Getaway Cabins	Jefferson NH
<u>Assistant Office Manager</u>	Autonorth Pre-Owned Superstore	Gorham NH
<u>Assistant Branch Manager</u>	Northway Bank	Berlin NH
<u>Assistant Branch Manager</u>	Woodlands Credit Union	Gorham NH
<u>Assistant Store Manager</u>	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 2016

Certificate # R4Q3188HWF2.6

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

<http://www.act.org/certificate/verify.htm>

Cornell University:

Vocational School Certificates in Retail and Management

Susan Kelley, Registered Nurse

Education

Sacred Heart, School of Nursing, Manchester, NH Graduated 1975

Professional Experience

Androscoggin Valley Home Care 2009-present (Registered Nurse Supervisor)

Interim Health Care 1998-2008 (Registered Nurse)

Coos County Family Health Services 1995-1998 (Triage Nurse)

Berlin Health Department 1985-1995 (Registered Nurse)

Barry Conservation Camp 1988-1992 (Camp Nurse)

Milan/ Errol School District 1984-1988 (School Nurse)

St. Vincent De Paul Nursing Home 1975-1977 (Registered Nurse)

Training

Dementia and Hospice Trained

Samantha Bombard, RN

Skills and Abilities

Detail-orientated, analytical, organized, punctual, compassionate

Education

Associate's Degree in Nursing and Health Science, White Mountains Community College- Registered Nurse and Medical Assistant, previously Licensed Nurses Assistant

BLS and Hospice Certified

Professional Experience

Androscoggin Valley Home Care Services, Berlin, NH
June 2008 to present

Registered Nurse, Licensed Nursing

Assistant/Medical Assistant/Person Centered Care Planner/Client Services Coordinator

Multiple positions held over the years, most recently Registered Nurse, performing intake and redetermination assessments, nursing visits, and staff training and evaluations

Androscoggin Valley Hospital Berlin, NH
10/20/2018 to present

Registered Nurse

Perform assessments, dressing changes, medication administration, foley catheter insertion/removal, nasogastric tube insertion/removal, patient teaching, administering blood products and reporting to providers on the Med/Surge floor

LNA

Assist patients with ADL's; bathing, ambulating, toileting, feeding and vital signs

Weeks Medical Center, Whitefield, NH

October 2014 to January 2015, June 2015 to December 2015

Medical Assistant

Podiatry/Primary Care, performed-rays, roomed patients, vital signs, administered vaccinations, and assisted with office procedures

Alexis N Marcou, RN

OBJECTIVE

A RN seeking a position as a Home Care Nurse to provide quality and sincere patient care, alleviate patient worries while promoting their personal health, and contribute to a positive environment.

PROFESSIONAL LICENSURE – CERTIFICATIONS

Registered Nurse, New Hampshire	078114-21
ACLS, American Heart Association	2019 - Current
BLS, American Heart Association	2012 - Current

PROFESSIONAL EXPERIENCE

Registered Nurse, COVID Coordination & Med Surg	August 2020 – Current (Full Time)
<i>Androscoggin Valley Hospital, Berlin NH</i>	July 2018 – February 2020 (Full Time)

COVID Coordination
 Coordinate & Participate in COVID Testing
 Provide Patient Education & Resources
 Follow up with Patients Regarding Results

Med Surg
 Strong Patient Assessment Skills
 Ensure and Promote a Safe Environment
 Time Management, Prioritization, & Organizational Skills

Registered Nurse, Float Pool	March 2020 – June 2020 (Travel Position)
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Ascension St Vincent's Hospital, Jacksonville FL
 Flexibility & Adaptability
 Cultural Awareness & Sensitivity
 Positive Attitude

Registered Nurse, Long Term Care	January 2019 – January 2020 (Per Diem)
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Cos County Family Nursing Home, Berlin NH
 Supervision of LPNs & LNAs
 Promote Individual Well Being
 Support Residents & Advocate for Them

EDUCATION

Husson University – Bangor, ME	August 2019 – Current
<i>Master of Science in Nursing – FNP (Anticipated December 2021)</i>	

University of New Hampshire - Durham, NH	August 2014 - May 2018
<i>Bachelor of Science: Nursing</i>	

PRACTICE COMPETENCIES

Proficient in Meditech, Cerner, & PointClickCare

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Margo Sullivan	Interim Executive Director	\$ 6,663.18
Barbara Patry	Finance Director	\$ 8,219.25
Lisa Farnum	Client Service Coordinator	\$21,563.26
Susan Kelley	Registered Nurse	\$ 7,413.12
Samantha Bombard	Registered Nurse	\$ 6,427.20
Alexis Marcou	Registered Nurse	\$ 6,427.20

Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-02)

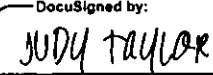
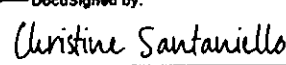
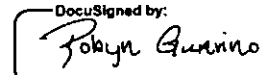
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.


AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Area HomeCare Family Services, Inc.		1.4 Contractor Address 1320 Woodbury Avenue Portsmouth, NH 03801	
1.5 Contractor Phone Number 603-436-9059	1.6 Account Number 05-95-48-481010-7872; 05-95-48-481010-9255	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$2,621,184
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/9/2022		1.12 Name and Title of Contractor Signatory JUDY TAYLOR Executive Director	
1.13 State Agency Signature DocuSigned by:  Date: 6/9/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/10/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 6/9/2022

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

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

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

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor shall provide Home Health Services in this Agreement 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:

1.1.1. New Hampshire's Medicaid State Plan.

1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.

1.1.3. The Medicare Program.

1.1.4. Services provided through the Veterans Administration.

1.2. 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:

1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.

1.2.2. 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).

1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).

1.2.4. 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).

1.3. The Contractor shall ensure services are available in Rockingham County.

1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.

1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.

1.6. Adult In-Home Care/In-home Care Services

1.6.1. 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:

1.6.1.1. 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

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822, Home Care Service Provider Agencies, as applicable.

1.6.1.2. 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

1.6.1.3. Light housekeeping tasks.

1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.

1.7. Service Administration

1.7.1. Access to Services

1.7.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:

1.7.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.7.2., below; and

1.7.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.

1.7.2. Client Request and Application for Services

1.7.2.1. 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:

1.7.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.

1.7.2.1.2. 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

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Health Aide Level of Care Services, and In Home Nursing Level of Care Services.

1.7.3. Client Eligibility Requirements for Services

- 1.7.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.7.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program in Section 1.7.7.2., 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 1.2.
- 1.7.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.
- 1.7.3.4. 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 1.2.
- 1.7.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
- 1.7.3.6. 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.

1.7.4. Client Assessments and Service Plans

- 1.7.4.1. 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.
- 1.7.4.2. 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.
- 1.7.4.3. The Contractor shall provide services to clients according to the individuals' adult protective service plan determined

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by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

1.7.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.

1.7.5. Person Centered Provision of Services

1.7.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:

1.7.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.

1.7.5.1.2. Individual's wishes, values, and beliefs are considered and respected.

1.7.5.1.3. Individuals are listened to; needs and concerns are addressed.

1.7.5.1.4. Individuals receive the information they need to make informed decisions.

1.7.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.

1.7.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.

1.7.5.1.7. Individual's rights are affirmed and protected.

1.7.5.1.8. Individuals are protected from exploitation, abuse, and neglect.

1.7.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

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1.7.6. Client Fees and Donations

1.7.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:

1.7.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.9.7. Adult Protection Services;

1.7.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;

1.7.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;

1.7.6.1.4. Shall not bill or invoice clients and/or their families; and

1.7.6.1.5. Shall ensure that all donations support the program for which donations were given.

1.7.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:

1.7.6.2.1. May charge fees to individuals, (except as stated in Section 1.7.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.

1.7.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.

1.7.6.2.3. 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.

1.7.6.2.4. Shall ensure that all fees support the program for which donations were given.

1.7.7. Adult Protection Services

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- 1.7.7.1. 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.
- 1.7.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 1.7.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 1.7.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.
- 1.7.8. Referring Clients to Other Services
 - 1.7.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 1.7.9. Client Wait Lists
 - 1.7.9.1. 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.
 - 1.7.9.2. 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.
 - 1.7.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:
 - 1.7.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.
 - 1.7.9.4. The Contractor shall include at a minimum the following information on its wait list:
 - 1.7.9.4.1. The individual's full name and date of birth.
 - 1.7.9.4.2. The name of the service being requested.

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- 1.7.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.
- 1.7.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 1.7.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
- 1.7.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.
- 1.7.9.4.7. A brief description of the individual's circumstances and the services he or she needs.
- 1.7.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
 - 1.7.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
 - 1.7.9.5.2. Declining mental or physical health of the caregiver.
 - 1.7.9.5.3. Declining mental or physical health of the individual.
 - 1.7.9.5.4. Individual has no respite services while living with a caregiver.
 - 1.7.9.5.5. Length of time on the wait list.
 - 1.7.9.5.6. When two (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.
 - 1.7.9.5.7. 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 NH

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Administrative Rules He-E 501.14 (f) and
He-E 502.13.

- 1.7.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.7.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.7.10. E-Studio Electronic Information System
 - 1.7.10.1. 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.
 - 1.7.10.2. 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.
 - 1.7.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 1.7.11. Grievance and Appeals Process
 - 1.7.11.1. 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:
 - 1.7.11.1.1. The client's name.
 - 1.7.11.1.2. The type of service received by the client.
 - 1.7.11.1.3. The date of written complaint or concern of the client.
 - 1.7.11.1.4. The nature/subject of the complaint or concern of the client.
 - 1.7.11.1.5. The staff position in the agency who addresses complaints and concerns.
 - 1.7.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.

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- 1.7.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.
- 1.7.12. Client Feedback
 - 1.7.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 1.7.13. Support Services During an Emergency, Disaster or Crisis
 - 1.7.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.
 - 1.7.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:
 - 1.7.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with questions to additional sources of information.
 - 1.7.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.
 - 1.7.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.
 - 1.7.13.2.4. Planning and organizing vaccination activities.
 - 1.7.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.
 - 1.7.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.
- 1.8. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.
- 1.9. The Contractor shall maintain a level of staffing necessary to perform and carry

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out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.

- 1.10. 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.
- 1.11. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 1.12. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:
 - 1.12.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.12.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.12.3. A description of time frames necessary for obtaining staff replacements;
 - 1.12.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
 - 1.12.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.13. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.14. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.15. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
 - 1.15.1. Desk reviews; or
 - 1.15.2. On-site reviews.
- 1.16. Reporting
 - 1.16.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The

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Contractor shall ensure:

- 1.18.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
- 1.18.1.2. The report includes, but is not limited to:
 - 1.18.1.2.1. Expenses by program service provided.
 - 1.18.1.2.2. Revenue, by program service provided, by funding source.
 - 1.18.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.7.6.
 - 1.18.1.2.4. Actual Units served, by program service provided, by funding source.
 - 1.18.1.2.5. Number of unduplicated clients served, by service provided, by funding source.
 - 1.18.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
 - 1.18.1.2.7. Unmet need/waiting list.
 - 1.18.1.2.8. Lengths of time clients are on a waiting list.
 - 1.18.1.2.9. 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.
 - 1.18.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
 - 1.18.1.2.11. A plan to address how to resolve the issues in Section 1.18.1.2.10.

1.16.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.17. Performance Measure

1.17.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

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2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

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

3.3. Credits and Copyright Ownership

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

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EXHIBIT B

- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

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

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
105 Pleasant Street



**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Rate Sheet

Home Health Services - Area HomeCare Family Services, Inc.				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	103,334	\$12.00	\$ 1,240,008.00
Title IIIB In Home Services	1/2 Hour	5,882	\$12.00	\$ 70,584.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	103,334	\$12.00	\$ 1,240,008.00
Title IIIB In Home Services	1/2 Hour	5,882	\$12.00	\$ 70,584.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials: DS
JT

Date: 6/9/2022



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

Vendor Initials JS
Date 6/9/2022



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

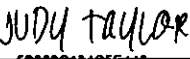
Place of Performance (street address, city, county, state, zip code) (list each location)


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

Vendor Name: Area HomeCare & Family Services, Inc.

6/9/2022

Date

DocuSigned by:

 Name: JUDY TAYLOR
 Title: Executive Director

Vendor Initials 
 Date 6/9/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

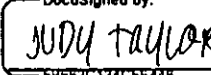
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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


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

Vendor Name: Area HomeCare & Family Services, Inc.

6/9/2022

Date

DocuSigned by:

 Name: JUDY TAYLOR
 Title: Executive Director

Vendor Initials 
 Date 6/9/2022

New Hampshire Department of Health and Human Services
Exhibit F



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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



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

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

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

PRIMARY COVERED TRANSACTIONS

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

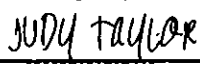
LOWER TIER COVERED TRANSACTIONS


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

Contractor Name: Area HomeCare & Family Services, Inc.

6/9/2022

Date

DocuSigned by:

 Name: JUDY TAYLOR
 Title: Executive Director

DS

 Contractor Initials
 Date 6/9/2022

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Area HomeCare & Family Services, Inc.

6/9/2022

Date

DocuSigned by:
JUDY TAYLOR
Name: JUDY TAYLOR
Title: Executive Director

Exhibit G

Contractor Initials

DS
JT

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Area HomeCare & Family Services, Inc.

6/9/2022

Date

DocuSigned by:
JUDY TAYLOR
Name: JUDY TAYLOR
Title: Executive Director



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

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

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

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



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

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

(3) Obligations and Activities of Business Associate.

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

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

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



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

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

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

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

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

Department of Health and Human Services

Area HomeCare & Family Services, Inc.

The State by:

Name of the Contractor

Christine Santaniello

JUDY TAYLOR

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

JUDY TAYLOR

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/9/2022

6/9/2022

Date

Date

JS



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

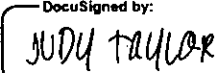
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees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


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

Contractor Name: Area HomeCare & Family Services, Inc.

6/9/2022

Date

DocuSigned by:

 Name: JUDY TAYLOR
 Title: Executive Director

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FORM A

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

- 1. The DUNS number for your entity is: 60-203-0181
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO _____ YES

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

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

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

_____ NO _____ YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

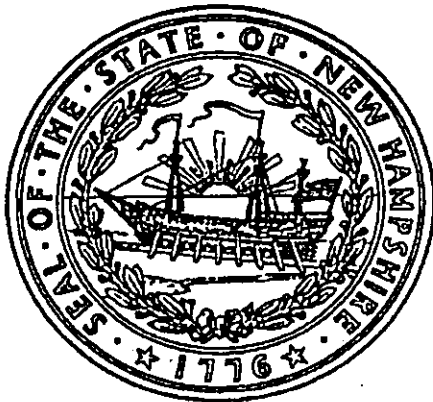
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that 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: 0005763121



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 April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Katherine Latchaw, Secretary, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Area HomeCare & Family Services, Inc
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on April 12, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Judy Taylor, Executive Director & Ben Woodhouse, (may list more than one person)
(Name and Title of Contract Signatory) Chair, BOD

is duly authorized on behalf of Area HomeCare & Family Services, Inc to enter into contracts or agreements with the State
Secretary 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: 06/08/2022

Katherine Latchaw
Signature of Elected Officer
Name:
Title:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/20/2022

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

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

PRODUCER Masiello Insurance Agency, Inc. An Optisure Risk Partner 69A Island Street, Suite 1 Keene NH 03431	CONTACT NAME: Donna Croteau, AAI, President PHONE (A.C. No. Ext.): (803) 283-1834 FAX (A.C. No.): (803) 352-8387 E-MAIL ADDRESS: donna.croteau@optisure.com																					
INSURED Area HomeCare & Family Services, Inc. The Ballard Building 1320 Woodbury Avenue Portsmouth NH 03801	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td style="width: 80%;">INSURER A:</td> <td>Hanover Insurance Company</td> <td style="text-align: center;">22292</td> </tr> <tr> <td>INSURER B:</td> <td>Wesco Insurance Co</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Hanover Insurance Company	22292	INSURER B:	Wesco Insurance Co		INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES **CERTIFICATE NUMBER:** State of NH DHHS **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZHV926516410	08/09/2021	08/09/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Included
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			ABV926528110	08/09/2021	08/09/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			UHV926567810	08/09/2021	08/09/2022	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WWC3587817	05/01/2022	05/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liability Occurrence Form			ZHV926516410	08/09/2021	08/09/2022	Each Occurrence 1,000,000 Aggregate 3,000,000

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

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire DHHS Bureau of Elderly & Adult Services 129 Pleasant Street Concord NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <div style="text-align: right; font-family: cursive; font-size: 1.2em;">Donna Croteau</div>
--	--

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 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 HOMECARE & FAMILY SERVICES, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2021
with Summarized Financial Information
for the Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>Page Number</u>
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FINANCIAL STATEMENTS	
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Statements of Cash Flows	5
Statement of Functional Expenses.	6
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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, 2021 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..

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

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, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Area Homecare & Family Services, Inc.'s financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 6, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Sanders & Karcher
Portsmouth, New Hampshire
October 29, 2021

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

	2021		2020	
	Without Donor Restrictions	With Donor Restrictions	Total	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 542,593	\$ -	\$ 542,593	\$ 997,736
Accounts receivable, net of allowance of \$1,000 for both years	119,186	-	119,186	110,953
Unconditional promises to give	-	23,813	23,813	26,693
Investments at fair value	1,455,790	-	1,455,790	706,850
Prepaid expenses	1,005	-	1,005	1,005
Total current assets	<u>2,118,574</u>	<u>23,813</u>	<u>2,142,387</u>	<u>1,843,237</u>
PROPERTY & EQUIPMENT, net of accumulated depreciation of \$219,103 & \$210,620, respectively	204,462	-	204,462	214,670
TOTAL ASSETS	\$ <u>2,323,036</u>	\$ <u>23,813</u>	\$ <u>2,346,849</u>	\$ <u>2,057,907</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 314	\$ -	\$ 314	\$ 40
Accrued expenses	88,090	-	88,090	98,238
PPP loan	223,822	-	223,822	223,822
Total current liabilities	<u>312,226</u>	<u>-</u>	<u>312,226</u>	<u>322,100</u>
NET ASSETS				
Without donor restrictions				
Board designated	425,000	-	425,000	425,000
Undesignated	1,585,810	-	1,585,810	1,283,090
With donor restrictions	-	23,813	23,813	27,717
Total net assets	<u>2,010,810</u>	<u>23,813</u>	<u>2,034,623</u>	<u>1,735,807</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>2,323,036</u>	\$ <u>23,813</u>	\$ <u>2,346,849</u>	\$ <u>2,057,907</u>

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

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

	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Total
PUBLIC SUPPORT AND REVENUES				
PUBLIC SUPPORT				
Government contracts and grants	\$ 114,573	\$ 1,476,648	\$ 1,591,221	\$ 1,625,969
Local municipalities	-	36,068	36,068	41,068
Contributions	351	3,765	4,116	5,583
Total public support	<u>114,924</u>	<u>1,516,481</u>	<u>1,631,405</u>	<u>1,672,620</u>
REVENUES				
Private services	25,354	-	25,354	16,751
Investment return	249,014	-	249,014	41,946
Total revenues	<u>274,368</u>	<u>-</u>	<u>274,368</u>	<u>58,697</u>
Public support and revenues	<u>389,292</u>	<u>1,516,481</u>	<u>1,905,773</u>	<u>1,731,317</u>
NET ASSETS RELEASED FROM RESTRICTIONS				
Satisfaction of usage restrictions	1,492,668	(1,492,668)	-	-
Satisfaction of time restrictions	27,717	(27,717)	-	-
Total net assets released from restrictions	<u>1,520,385</u>	<u>(1,520,385)</u>	<u>-</u>	<u>-</u>
Total public support, revenues and net assets released from restrictions	1,909,677	(3,904)	1,905,773	1,731,317
EXPENSES				
Program services	1,440,084	-	1,440,084	1,465,608
Management and general	166,873	-	166,873	167,031
Total expenses	<u>1,606,957</u>	<u>-</u>	<u>1,606,957</u>	<u>1,632,639</u>
CHANGE IN NET ASSETS	302,720	(3,904)	298,816	98,678
NET ASSETS, Beginning of year	<u>1,708,090</u>	<u>27,717</u>	<u>1,735,807</u>	<u>1,637,129</u>
NET ASSETS, End of year	\$ <u>2,010,810</u>	\$ <u>23,813</u>	\$ <u>2,034,623</u>	\$ <u>1,735,807</u>

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

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

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from public support	\$ 1,626,052	\$ 1,704,214
Cash received from private services	25,354	16,751
Cash received from investments	156,050	34,759
Cash paid for expenses	(1,606,622)	(1,595,171)
Net cash provided by operating activities	<u>200,834</u>	<u>160,553</u>
CASH FLOWS FROM INVESTING ACTIVITIES (
Cash paid for investments	(655,977)	(33,504)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from loan	<u>-</u>	<u>223,822</u>
NET INCREASE (DECREASE) IN CASH	(455,143)	350,871
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>997,736</u>	<u>646,865</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u>542,593</u>	\$ <u>997,736</u>
ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Increase in net assets	\$ 298,816	\$ 98,678
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	10,209	10,209
Unrealized (gain) loss on investments	(92,964)	(7,187)
(Increase) decrease in:		
Accounts receivable	(8,233)	34,695
Unconditional promises to give	2,880	(3,101)
Increase (decrease) in:		
Accounts payable	274	(4,976)
Accrued expenses	(10,148)	<u>32,235</u>
Total adjustments	<u>(97,982)</u>	<u>61,875</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>200,834</u>	\$ <u>160,553</u>

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

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

	2021			2020
	In-Home Care and Homemakers	Management and General	Total	Total
Salaries and wages	\$ 1,111,435	\$ 115,394	\$ 1,226,829	\$ 1,220,419
Payroll taxes	84,566	8,732	93,298	91,836
Employee benefits	60,064	15,770	75,834	83,301
Travel	45,600	1,647	47,247	42,709
Payroll service fees	5,026	1,146	6,172	7,265
Consulting	947	237	1,184	1,876
Insurance	46,508	6,859	53,367	60,727
Maintenance	4,232	1,258	5,490	3,379
Bank service charges	382	495	877	383
Conference and meetings	2,412	252	2,664	2,971
Licenses	200	125	325	332
Community assistance	8,430	1,045	9,475	12,459
Miscellaneous	849	41	890	1,393
Office	15,090	2,451	17,541	22,409
Accounting fees	13,614	3,404	17,018	17,108
Telephone	6,547	1,956	8,503	8,615
Uniforms	1,021	-	1,021	2,178
Utilities	4,786	1,197	5,983	6,307
Advertising	1,688	63	1,751	2,955
Printing	151	38	189	1,862
Supplies	3,954	981	4,935	5,281
Postage	5,249	1,029	6,278	6,102
Employee physicals	1,598	-	1,598	-
Dues and subscriptions	2,456	711	3,167	-
Depreciation	8,167	2,042	10,209	10,209
Bad debt	5,112	-	5,112	20,563
TOTAL EXPENSES	\$ 1,440,084	\$ 166,873	\$ 1,606,957	\$ 1,632,639

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

AREA HOMECARE & FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Year ended June 30, 2021

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 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 three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Investment Valuation and Income Recognition

The Organization's investments as of June 30, 2021 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, 2021, investments have a market value of \$1,455,790 cost basis of \$1,270,034 and unrealized gains of \$185,756.

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, 2021 and 2020.

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2021

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 unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. 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, 2021 and 2020 management considers all pledges to be collectable.

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

	2021	2020
Town warrants	\$ 23,813	\$ 26,693

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 years
Equipment.....	5-10 years
Furniture and fixtures.....	5-10 years

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, 2021 and 2020, respectively.

Accrued Earned Time

Area HomeCare & Family Services, Inc. has 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, 2021

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 29, 2021, 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,

<u>2021</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Total, net</u>
Medicaid - HC/BC	\$(18,240)	\$ -	\$(18,240)
Medicaid - Title XIX	4,087	-	4,087
Clients	6,694	1,000	5,694
Grants and contracts	126,140	-	126,140
Employees	1,505	-	1,505
TOTALS	\$ <u>120,186</u>	\$ <u>1,000</u>	\$ <u>119,186</u>
<u>2020</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Total, net</u>
Medicaid - HC/BC	\$(24,271)	\$ -	\$(24,271)
Medicaid - Title XIX	4,087	-	4,087
Clients	6,396	1,000	5,396
Grants and contracts	124,236	-	124,236
Employees	1,505	-	1,505
TOTALS	\$ <u>111,953</u>	\$ <u>1,000</u>	\$ <u>110,953</u>

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2021

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 in active 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, 2021:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
Mutual Funds	\$ <u>1,270,034</u>	\$ <u>1,455,790</u>	\$ <u>185,756</u>

Investments, all at Level 1, consist of the following as of June 30, 2020:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Loss</u>
Mutual Funds	\$ <u>614,059</u>	\$ <u>706,850</u>	\$ <u>92,791</u>

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2021

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, 2021 the interest rate was 4.25% 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, 2021 was \$726,616, 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, 2021 the interest rate was 3.5% and the outstanding balance was \$0.

NOTE E - ACCRUED EXPENSES

Accrued expenses consist of the following at June 30,

	<u>2021</u>	<u>2020</u>
Accrued earned time	\$ 47,078	\$ 42,667
Accrued salaries	36,418	49,967
Accrued payroll taxes	2,773	3,662
Accrued travel	1,559	1,512
Accrued postage	75	56
Other withholdings	<u>187</u>	<u>374</u>
TOTALS	\$ <u>88,090</u>	\$ <u>98,238</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, 2020. 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,

2022.....	\$ 1,777
2023.....	1,777
2024.....	1,777
2025.....	1,777
2026.....	-

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2021

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,

	<u>2021</u>	<u>2020</u>
Town warrants	\$ <u>23,813</u>	\$ <u>27,717</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,

	<u>2021</u>	<u>2020</u>
New Hampshire Division of Elderly and Adult Services		
-- Title XX	\$ 1,360,164	\$ 1,476,312
-- Title III	61,884	68,640
Medicaid - HC/BC	94,573	72,767
Other	<u>74,600</u>	<u>8,250</u>
TOTALS	\$ <u>1,591,221</u>	\$ <u>1,625,969</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, 2021, no provision has been made for this contingency.

AREA HOMECARE & FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2021

NOTE K - 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, 2020, from which the information was derived.

NOTE L - CONCENTRATION OF CREDIT RISK

As of June 30, 2021, 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 \$294,959.

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 \$896,616, 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.

NOTE N - PAYCHECK PROTECTION PROGRAM

Area Homecare and Family Services, Inc. received money from the Paycheck Protection Program (PPP). The PPP is a funding program administered by the Small Business Administration (SBA). The program helped businesses keep their workforce employed during the Coronavirus crisis. The amount the organization received was \$223,822. The SBA will forgive the amounts received, through an application process, if all the employee retention criteria is met and the funds are used for eligible expenses.

As of June 30, 2021, the organization had applied for loan forgiveness. On July 19, 2021, the organization had \$205,173 in loan forgiveness. The balance of \$18,649 was paid back in full with a check on October 1, 2021.

SANDERS & KARCHER

Certified Public Accountants

November 10, 2021

Board of Directors
Area HomeCare & Family Services, Inc.
1320 Woodbury Avenue
Portsmouth, NH 03801

To the Board of Directors:

In planning and performing our audit of the financial statements of Area HomeCare & Family Services, Inc. for the year ended June 30, 2021 we considered the organization's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

This letter does not affect our report dated October 29, 2021 on the statements of Area HomeCare & Family Services, Inc.

CURRENT YEAR COMMENTS

None

We wish to thank the executive director and her staff for their assistance and support during our audit.

Very truly yours,

Sanders & Karcher
Sanders & Karcher
Certified Public Accountants

AREA HOMECARE & FAMILY SERVICES, INC.
FINANCIAL STATEMENTS AND OTHER INFORMATION
Year Ended June 30, 2020
with Summarized Financial Information
for the Year Ended June 30, 2019

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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, 2020 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, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 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 November 6, 2020, 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
November 6, 2020

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

	2020			2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 996,712	\$ 1,024	\$ 997,736	\$ 646,865
Accounts receivable, net of allowance of \$1,000 for both years	110,953	-	110,953	145,648
Unconditional promises to give	-	26,693	26,693	23,592
Investments at fair value	706,850	-	706,850	666,158
Prepaid expenses	<u>1,005</u>	<u>-</u>	<u>1,005</u>	<u>1,005</u>
Total current assets	1,815,520	27,717	1,843,237	1,483,268
PROPERTY & EQUIPMENT, net of accumulated depreciation of \$210,620 & \$200,411, respectively	<u>214,670</u>	<u>-</u>	<u>214,670</u>	<u>224,880</u>
TOTAL ASSETS	\$ <u>2,030,190</u>	\$ <u>27,717</u>	\$ <u>2,057,907</u>	\$ <u>1,708,148</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 40	\$ -	\$ 40	\$ 5,016
Accrued expenses	98,238	-	98,238	66,003
PPP Loan	<u>223,822</u>	<u>-</u>	<u>223,822</u>	<u>-</u>
Total current liabilities	322,100	-	322,100	71,019
NET ASSETS				
Without donor restrictions				
Board designated	425,000	-	425,000	425,000
Undesignated	1,283,090	-	1,283,090	1,185,906
With donor restrictions	<u>-</u>	<u>27,717</u>	<u>27,717</u>	<u>26,223</u>
Total net assets	<u>1,708,090</u>	<u>27,717</u>	<u>1,735,807</u>	<u>1,637,129</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>2,030,190</u>	\$ <u>27,717</u>	\$ <u>2,057,907</u>	\$ <u>1,708,148</u>

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

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

	2020			2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
PUBLIC SUPPORT AND REVENUES				
PUBLIC SUPPORT				
Government contracts and grants	\$ 81,017	\$ 1,544,952	\$ 1,625,969	\$ 1,512,036
Local municipalities	-	41,068	41,068	41,368
Contributions	683	4,900	5,583	1,999
Total public support	<u>81,700</u>	<u>1,590,920</u>	<u>1,672,620</u>	<u>1,555,403</u>
REVENUES				
Private services	16,751	-	16,751	16,766
Investment return	41,946	-	41,946	46,022
Total revenues	<u>58,697</u>	<u>-</u>	<u>58,697</u>	<u>62,788</u>
Public support and revenues	<u>140,397</u>	<u>1,590,920</u>	<u>1,731,317</u>	<u>1,618,191</u>
NET ASSETS RELEASED FROM RESTRICTIONS				
Satisfaction of usage restrictions	1,563,203	(1,563,203)	-	-
Satisfaction of time restrictions	26,223	(26,223)	-	-
Total net assets released from restrictions	<u>1,589,426</u>	<u>(1,589,426)</u>	<u>-</u>	<u>-</u>
Total public support, revenues and net assets released from restrictions	1,729,823	1,494	1,731,317	1,618,191
EXPENSES				
Program services	1,465,608	-	1,465,608	1,343,015
Management and general	167,031	-	167,031	188,328
Total expenses	<u>1,632,639</u>	<u>-</u>	<u>1,632,639</u>	<u>1,531,343</u>
CHANGE IN NET ASSETS	97,184	1,494	98,678	86,848
NET ASSETS, Beginning of year	1,610,906	26,223	1,637,129	1,550,281
NET ASSETS, End of year	\$ <u>1,708,090</u>	\$ <u>27,717</u>	\$ <u>1,735,807</u>	\$ <u>1,637,129</u>

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

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

	2020			2019
	In-Home Care and Homenakers	Management and General	Total	Total
Salaries and wages	\$ 1,106,517	\$ 113,902	\$ 1,220,419	\$ 1,120,394
Payroll taxes	83,171	8,665	91,836	85,608
Employee benefits	64,963	18,338	83,301	82,727
Travel	40,380	2,329	42,709	47,472
Payroll service fees	6,590	675	7,265	6,249
Consulting	1,470	406	1,876	1,455
Insurance	55,858	4,869	60,727	66,524
Maintenance	2,754	625	3,379	18,159
Bank service charges	-	383	383	294
Conference and meetings	2,768	203	2,971	9,674
Licenses	200	132	332	377
Community assistance	11,436	1,023	12,459	4,496
Miscellaneous	1,294	99	1,393	2,732
Office	18,544	3,865	22,409	24,935
Accounting fees	13,631	3,477	17,108	16,001
Telephone	6,547	2,068	8,615	7,439
Uniforms	2,163	15	2,178	734
Utilities	5,045	1,262	6,307	6,500
Advertising	2,648	307	2,955	3,341
Printing	1,490	372	1,862	1,920
Supplies	4,365	916	5,281	3,563
Postage	5,044	1,058	6,102	6,274
Depreciation	8,167	2,042	10,209	10,209
Bad debt	20,563	-	20,563	4,266
TOTAL EXPENSES	\$ 1,465,608	\$ 167,031	\$ 1,632,639	\$ 1,531,343

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

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

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from public support	\$ 1,704,214	\$ 1,567,586
Cash received from private services	16,751	16,766
Cash received from investments	34,759	27,259
Cash paid for expenses	(1,595,171)	(1,519,620)
Net cash provided by operating activities	<u>160,553</u>	<u>91,991</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for investments	(33,504)	(25,720)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash received from loan	<u>223,822</u>	<u>-</u>
NET INCREASE IN CASH	350,871	66,271
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>646,865</u>	<u>580,594</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u>997,736</u>	\$ <u>646,865</u>
ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Increase in net assets	\$ 98,678	\$ 86,848
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	10,209	10,209
Unrealized gain on investments	(7,187)	(18,763)
(Increase) decrease in:		
Accounts receivable	34,695	14,182
Unconditional promises to give	(3,101)	(1,999)
Increase (decrease) in:		
Accounts payable	(4,976)	3,476
Accrued expenses	<u>32,235</u>	<u>(1,962)</u>
Total adjustments	<u>61,875</u>	<u>5,143</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>160,553</u>	\$ <u>91,991</u>

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

AREA HOMECARE & FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Year ended June 30, 2020

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, 2020 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, 2020, investments have a market value of \$706,850, cost basis of \$614,059 and unrealized gains of \$92,791.

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, 2020 and 2019.

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2020

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, 2020 and 2019 management considers all pledges to be collectable.

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

	2020	2019
Town warrants	\$ <u>26,693</u>	\$ <u>23,592</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 years
Equipment.....	5-10 years
Furniture and fixtures.....	5-10 years

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, 2020 and 2019, 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, 2020

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 November 6, 2020, 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,

<u>2020</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Total, net</u>
Medicaid - HC/BC	\$(24,271)	\$ -	\$(24,271)
Medicaid - Title XIX	4,087	-	4,087
Clients	6,396	1,000	5,396
Grants and contracts	124,236	-	124,236
Employees	1,505	-	1,505
TOTALS	\$ <u>111,953</u>	\$ <u>1,000</u>	\$ <u>110,953</u>
<u>2019</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Total, net</u>
Medicaid - HC/BC	\$(27,623)	\$ -	\$(27,623)
Medicaid - Title XIX	4,087	-	4,087
Clients	7,366	1,000	6,366
Grants and contracts	161,063	-	161,063
Employees	1,755	-	1,755
TOTALS	\$ <u>146,648</u>	\$ <u>1,000</u>	\$ <u>145,648</u>

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2020

NOTE C - INVESTMENTS AT FAIR VALUE

Investments can 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 in active 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, 2020:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
Mutual Funds	\$ <u>614,059</u>	\$ <u>706,850</u>	\$ <u>92,791</u>

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

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
Mutual Funds	\$ <u>583,007</u>	\$ <u>666,158</u>	\$ <u>83,151</u>

AREA HOMECARE & FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2020

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, 2020, the interest rate was 4.25% 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, 2020 was \$353,425 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, 2020, the interest rate was 4.75% and the outstanding balance was \$0.

NOTE E - ACCRUED EXPENSES

Accrued expenses consist of the following at June 30,

	2020	2019
Accrued earned time	\$ 42,667	\$ 41,406
Accrued salaries	49,967	21,691
Accrued payroll taxes	3,662	1,651
Accrued travel	1,512	814
Accrued postage	56	33
Other withholdings	<u>374</u>	<u>408</u>
TOTALS	\$ <u>98,238</u>	\$ <u>66,003</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. This lease was paid in full as of June 30, 2020. Area Homecare & Family Services Inc., entered into a new non-cancellable operating lease for a HP Laserjet Copier with Leaf Funding, Inc. which began in July 2020. 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,

2021.....	\$ 1,777
2022.....	1,777
2023.....	1,777
2024.....	1,777
2025.....	1,777

AREA HOMECARE & FAMILY SERVICES, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 Year Ended June 30, 2020

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,

	<u>2020</u>	<u>2019</u>
Town warrants	\$ <u>27,717</u>	\$ <u>26,223</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,

	<u>2020</u>	<u>2019</u>
New Hampshire Division of Elderly and Adult Services		
-- Title XX	\$ 1,476,312	\$ 1,327,598
-- Title III	68,640	68,609
Medicaid - HC/BC	72,767	35,829
Other	<u>8,250</u>	<u>80,000</u>
TOTALS	\$ <u>1,625,969</u>	\$ <u>1,512,036</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, 2020, no provision has been made for this contingency.

AREA HOMECARE & FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
Year Ended June 30, 2020

NOTE K - CONCENTRATION OF CREDIT RISK

As of June 30, 2020, 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 \$746,309.

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, 2020, 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 \$523,425, 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.

NOTE N - PAYCHECK PROTECTION PROGRAM

Area Homecare and Family Services, Inc. received money from the Paycheck Protection Program (PPP). The PPP is a funding program administered by the Small Business Administration (SBA). The program helped businesses keep their workforce employed during the Coronavirus crisis. The amount the organization received was \$223,822. The SBA will forgive the amounts received, through an application process, if all the employee retention criteria is met and the funds are used for eligible expenses.

As of June 30, 2020, the organization had not applied for loan forgiveness. If, after the application process, any portion of the funds received are not forgiven the amount is to be paid back in the form of a loan at 1% interest with a term of 2 years.

OTHER INFORMATION

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

Federal Grantor/ Pass-Through Grantor/ Program Title <u>U.S. Department of Health and Human Services</u>	2020			2019	
	Federal CFDA Number	Agency or Pass-Through Number(s)	Program or Award Amount	Federal Disburse- ments	Federal Disburse- ments
Passed through State of New Hampshire Department of Health and Human Services:					
Administration for Children and Families Social Services Block Grant	93.667	9255-543 -500385	\$ 885,787	\$ 885,787	\$ 796,559
Older Americans Act Title III Administration on Aging Services Grant	93.044	7872-540 -500382	<u>35,006</u>	<u>35,006</u>	<u>34,991</u>
TOTALS			\$ <u>920,793</u>	\$ <u>920,793</u>	\$ <u>831,550</u>

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, 2020 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 6, 2020.

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*.

AREA HOMECARE & FAMILY SERVICES, INC.

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

FY2022 BOARD OF DIRECTORS

NAME	ORGANIZATION, MAILING ADDRESS AND PHONE NUMBER	PROFESSION	OFFICE ----- COMMITTEE	DATE TERM BEGAN & EXP. DATE	TELEPHONE NUMBER EMAIL
Ben Woodhouse		Finance	Chair	2017-2023	
Chris Eaton		Retired Elder Services BEAS – State of NH	Vice-Chair	2017-2023	
Karyn Cumberland		Attorney	Treasurer	2019-2025	
Kathy Latchaw		Retired – Education	Secretary	2021-2027	
Karen Kinnaly		RN	All	2015-2021	
Phillip Saltmarsh		Architect	All	2015-2021	
Edna Mosher		Retired - Business	All	2021-2027	

AREA HOMECARE & FAMILY SERVICES, INC.

ADVISORY BOARD

John Bosen, Esquire	Portsmouth, NH	Attorney
Gordon McColleston	Rye, NH	Retired/CEO Nonprofit
Jamie DeStefano	Newmarket, NH	Business

PERSONNEL

Judy Taylor	Seabrook, NH	Executive Director
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Judy Taylor

Employment **2013 – Present** **Area HomeCare & Family Services, Inc.**
Portsmouth, NH 03801 603-436-9059

History **Executive Director**

1998 – 2013 **Area HomeCare & Family Services, Inc.**
Portsmouth, NH 03801 603-436-9059

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.**

MaryJane Walsh

Employment History:

- January 2003- **Area HomeCare & Family Services, Inc., Portsmouth, NH**
 Program Director for In HomeCare Services
- June 2000- **Area Homecare & Family Services, Portsmouth, NH**
January 2003 **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 include managing funds and scheduling for
ADR program, responsible for scheduling, intake, income-
eligibility assessment and re-certification of clients.
- August 1999- **Area Homecare & Family Services, Portsmouth, NH**
June 2000 **Parent Aide / Scheduler:** Duties include; supervised
visits between foster children and their non-custodial parents,
assisting non-custodial parents on appropriate ways to interact
with their children.
- September 1998- **Great Bay Kids Company, Exeter, NH**
June 1999 **Assistant Teacher:** Duties included planning classroom
activities, assisting the site director, and parent/teacher
conferences.
- June 26, 1997- **Wentworth By the Sea Country Club, Rye, NH**
August 1999 **Assistant Camp Director / Counselor**
- June 24, 1996- **Portsmouth Recreation Department, Portsmouth, NH**
August 19, 1996 **Camp Counselor**
- October 1, 1995- **Great Bay Athletic Club, Newmarket, NH**
July 1999 **Receptionist**

Education:

- 1995-1999 **University of New Hampshire, Durham, NH**
 Major: Sociology
- 1994-1995 **Sacred Heart University, Fairfield, CT.**

Janice LeBlanc

Employment History:

- June 2005-** **Area HomeCare & Family Services, Portsmouth NH**
Senior Scheduler: Responsible for scheduling employees and clients, intakes, re-certifications, direct communication with case managers and social workers, family of clients, and approved contacts, other office duties as needed.
- March 2004-** **Rockingham County Courthouse, Brentwood, NH 03833**
August 2004 **Court Assistant II:** Duties included receptionist duties, coordinate Grand and Petit Jury Duty, selection process for potential jurors, presenting juror requests for excusals to appropriate judge, check in jurors on orientation day, and mailing no show juror notices to absent jurors.
- June 2001-** **Medtronic Neurological Technologies, Hampstead, NH 03841**
January 2003 **Office Sales Manager:** Duties included providing administrative support to the District Manager and Sales Representatives working in the Northeast Region, processing orders for medical supplies, maintaining clinical records and reports, processing Sale Representative expenses and files as requested.
- August 1987-** **Rockingham VNA & Hospice, Exeter, NH 03833**
May 2001 **Clinical Program Assistant:** Duties included assisting Acute Care staff, clerical duties, ordering medical supplies, scheduling, maintaining clinical staff schedules.
- December 1982-** **Exeter Hospital, Exeter Health Resources, Exeter, NH 03833**
October 1987 **Patient Services Representative**

Education:

- 1974 – 1977** **Lynn Classical High School, Lynn, Massachusetts**
Business Course

Alena Stanley, C. Ht. DSP

- Summary** I am a responsible candidate with twenty years of diverse international work experience in human services. I am skilled at communicating, organizing, and problem solving, and speak English and Czech. I am 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**
- 2019 – Present Area HomeCare & Family Services, Inc., Portsmouth, NH
Client Representative
Intake and coordination of Agency services/programs for clients including eligibility screening and re-certifications.
- 2016 – 2019 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 schedule.

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

- 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

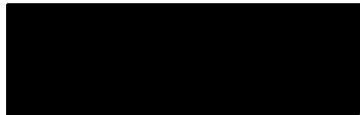
1999 - 2002 University of Palacký Olomouc, Czech Rep.
Educational Counseling and School Management

- 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

Christine Cook



Work Experience

- 12/2011 – Present Area HomeCare & Family Services, Portsmouth, NH
Client Service Representative
- 10/2010 – 6/2011 Internal Revenue Service, Andover, MA
Customer Service Representative
As a Customer Service Representative, I was responsible for answering phone calls in a professional and timely manner. My duties included strict disclosure procedures, researching internal databases to locate and provide accurate information regarding personal accounts to the taxpayer, entering new information or changes using the correct coding. Often times calming disgruntled taxpayers.
- 01/1996 – 01/2011 Christi's Cuts, Epping, NH
Cosmetologist
As a salon owner I was responsible for listening and interpreting what the client is trying to achieve, giving suggestions to bring their ideas to reality. I scheduled appointments, cut, formulated and applied color, permed hair, accepted payments of cash or credit cards, ordered supplies, accounts receivable, accounts payable, licensing, and preparation and payment of taxes. I am also a volunteer Wig Bank for the American Cancer Society. I provide, fit and style wigs for cancer clients.

Education

- 11/1996 – 01/1197 Michael's School of Hair Design, Manchester, NH
Cosmetology
Certificate and State License
Student of the Month two times
1st Place Gold Metal in Statewide Competition
- 1972 – 1996 Carthage Central High School, Carthage, NH
Diploma

Extracurricular Activities

- Wig Bank for the American Cancer Society
Building gardens for cancer patients to enjoy and relax in
Makin 3-D Seed Bead Birds

Barbara Boisvert



Employment History

- November 2012 – present Area HomeCare & Family Services, Inc., Portsmouth, NH
Payroll/Billing: Duties include preparing documentation for the State, data entry, and clerical duties. Processing weekly payroll including verification of weekly client hours. Duties also include billing the State for Title XX and Title 111B clients.
- September 2004 -2012 Area HomeCare & Family Services, Inc., Portsmouth, NH
HomeCare Provider: Provided non-medical homemaker services to elderly and adults with chronic illnesses and/or 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. Processed inventory orders

Education

1975 – 1979 Portsmouth High School, Portsmouth, NH

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Judy Taylor	Executive Director	73,047
MaryJane Walsh	Program Director	57,312
Alena Stanley	Client Representative	34,432
Janice LeBlanc	Senior Scheduler	36,876
Barbara Boisvert	Payroll/Billing	35,968
Christi Cook	Client Representative	19,649

Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-03)

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Easter Seals New Hampshire, Inc.		1.4 Contractor Address 555 Auburn Street Manchester, NH 03103	
1.5 Contractor Phone Number 603-621-3510	1.6 Account Number 05-95-48-481010-7872; 05-95-48-481010-9255	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$1,537,704
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: <i>Lisabritt Solsky Stevens</i> Date: 6/6/2022		1.12 Name and Title of Contractor Signatory Lisabritt Solsky Stevens Chief Growth officer	
1.13 State Agency Signature DocuSigned by: <i>Christine Santaniello</i> Date: 6/7/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Jolyn Guerinio</i> On: 6/7/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

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8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

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

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

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor shall provide Home Health Services in this Agreement 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:

1.1.1. New Hampshire's Medicaid State Plan.

1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.

1.1.3. The Medicare Program.

1.1.4. Services provided through the Veterans Administration.

1.2. 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:

1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.

1.2.2. 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).

1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).

1.2.4. 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).

1.3. The Contractor shall ensure services are available in Hillsborough County (Manchester, Milford and Nashua) and Strafford County.

1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.

1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.

1.6. Adult In-Home Care/In-home Care Services

1.6.1. 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:

1.6.1.1. 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

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Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies, as applicable.

- 1.6.1.2. 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
- 1.6.1.3. Light housekeeping tasks.
- 1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.

1.7. Home Health Aide Services

- 1.7.1. The Contractor shall be a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809 in order to provide home health aide services.
- 1.7.2. The Contractor shall provide Home Health Aide Level of Care Services through the Title III to eligible individuals as outlined in NH Administrative Rule He-E 502, which include, but are not limited to:
 - 1.7.2.1. Receiving referrals from an individual's health care provider(s).
 - 1.7.2.2. Performing evaluations of individuals' medical needs.
 - 1.7.2.3. Developing service plans and incorporating this information into the individuals' person-centered plans of care.
- 1.7.3. The Contractor shall provide the following home health aide services based on the individual's need:
 - 1.7.3.1. Services allowed within the Licensed Nursing Assistant (LNA) scope of practice, pursuant to NH Administrative Rule Nur 700; and
 - 1.7.3.2. Personal care services, as described in NH Administrative Rule He-E 801.22(b), when the individual's person-centered plan contains documentation that his or her functional or medical condition necessitates the performance of such tasks by an LNA and not an unlicensed provider.

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1.7.4. The Contractor shall coordinate home health aide services to ensure no duplication of services when the individual is also receiving home delivered meals, other Title III services, or services at an adult medical day program, in an assisted living facility, or in an adult family care home.

1.8. Service Administration

1.8.1. Access to Services

1.8.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:

1.8.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.8.2., below; and

1.8.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.

1.8.2. Client Request and Application for Services

1.8.2.1. 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:

1.8.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.

1.8.2.1.2. 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.

1.8.3. Client Eligibility Requirements for Services

1.8.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.

1.8.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection

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EXHIBIT B

Program in Section 1.8.7.2., 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 1.2.

- 1.8.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.
- 1.8.3.4. 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 1.2.
- 1.8.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
- 1.8.3.6. 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.

1.8.4. Client Assessments and Service Plans

- 1.8.4.1. 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.
- 1.8.4.2. 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.
- 1.8.4.3. 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.
- 1.8.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.

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1.8.5. Person Centered Provision of Services

1.8.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:

1.8.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.

1.8.5.1.2. Individual's wishes, values, and beliefs are considered and respected.

1.8.5.1.3. Individuals are listened to; needs and concerns are addressed.

1.8.5.1.4. Individuals receive the information they need to make informed decisions.

1.8.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.

1.8.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.

1.8.5.1.7. Individual's rights are affirmed and protected.

1.8.5.1.8. Individuals are protected from exploitation, abuse, and neglect.

1.8.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

1.8.6. Client Fees and Donations

1.8.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:

1.8.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.8.7. Adult Protection Services;

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- 1.8.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;
- 1.8.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;
- 1.8.6.1.4. Shall not bill or invoice clients and/or their families; and
- 1.8.6.1.5. Shall ensure that all donations support the program for which donations were given.
- 1.8.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
 - 1.8.6.2.1. May charge fees to individuals, (except as stated in Section 1.8.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
 - 1.8.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.
 - 1.8.6.2.3. 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.
 - 1.8.6.2.4. Shall ensure that all fees support the program for which donations were given.
- 1.8.7. Adult Protection Services
 - 1.8.7.1. 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.
 - 1.8.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
 - 1.8.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

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- 1.8.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.
- 1.8.8. Referring Clients to Other Services
- 1.8.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 1.8.9. Client Wait Lists
- 1.8.9.1. 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.
- 1.8.9.2. 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.
- 1.8.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:
- 1.8.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.
- 1.8.9.4. The Contractor shall include at a minimum the following information on its wait list:
- 1.8.9.4.1. The individual's full name and date of birth.
- 1.8.9.4.2. The name of the service being requested.
- 1.8.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.
- 1.8.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 1.8.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the

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- individual was determined eligible for Title XX services.
- 1.8.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.
 - 1.8.9.4.7. A brief description of the individual's circumstances and the services he or she needs.
- 1.8.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
- 1.8.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
 - 1.8.9.5.2. Declining mental or physical health of the caregiver.
 - 1.8.9.5.3. Declining mental or physical health of the individual.
 - 1.8.9.5.4. Individual has no respite services while living with a caregiver.
 - 1.8.9.5.5. Length of time on the wait list.
 - 1.8.9.5.6. When two (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.
 - 1.8.9.5.7. 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 NH Administrative Rules He-E 501.14 (f) and He-E 502.13.
- 1.8.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.8.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.8.10. E-Studio Electronic Information System
- 1.8.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the

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New Hampshire Department of Health and Human Services
Home Health Services

EXHIBIT B

Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.

1.8.10.2. 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.

1.8.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.

1.8.11. Grievance and Appeals Process

1.8.11.1. 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:

1.8.11.1.1. The client's name.

1.8.11.1.2. The type of service received by the client.

1.8.11.1.3. The date of written complaint or concern of the client.

1.8.11.1.4. The nature/subject of the complaint or concern of the client.

1.8.11.1.5. The staff position in the agency who addresses complaints and concerns.

1.8.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.

1.8.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

1.8.12. Client Feedback

1.8.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.

1.8.13. Support Services During an Emergency, Disaster or Crisis

1.8.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the

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**New Hampshire Department of Health and Human Services
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EXHIBIT B

Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.

1.8.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:

1.8.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with questions to additional sources of information.

1.8.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.

1.8.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.

1.8.13.2.4. Planning and organizing vaccination activities.

1.8.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.

1.8.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.

1.9. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.

1.10. 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.

1.11. 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.

1.12. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.

1.13. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- 1.13.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.13.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.13.3. A description of time frames necessary for obtaining staff replacements;
 - 1.13.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
 - 1.13.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.14. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.15. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.16. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
- 1.16.1. Desk reviews; or
 - 1.16.2. On-site reviews.
- 1.17. Reporting
- 1.17.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The Contractor shall ensure:
 - 1.19.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
 - 1.19.1.2. The report includes, but is not limited to:
 - 1.19.1.2.1. Expenses by program service provided.
 - 1.19.1.2.2. Revenue, by program service provided, by funding source.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- 1.19.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.8.6.
 - 1.19.1.2.4. Actual Units served, by program service provided, by funding source.
 - 1.19.1.2.5. Number of unduplicated clients served, by service provided, by funding source.
 - 1.19.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
 - 1.19.1.2.7. Unmet need/waiting list.
 - 1.19.1.2.8. Lengths of time clients are on a waiting list.
 - 1.19.1.2.9. 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.
 - 1.19.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
 - 1.19.1.2.11. A plan to address how to resolve the issues in Section 1.19.1.2.10.
- 1.17.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.18. Performance Measure
- 1.18.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in

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**New Hampshire Department of Health and Human Services
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EXHIBIT B

accordance with the terms of Exhibit K, DHHS Information Security Requirements.

- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

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

3.3. Credits and Copyright Ownership

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
- 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.

**New Hampshire Department of Health and Human Services
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EXHIBIT B

3.3.3.4. Posters.

3.3.3.5. Reports.

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

4. Records

4.1. The Contractor shall keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

105 Pleasant Street
Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Rate Sheet

Home Health Services - Easter Seals (Hillsborough County: Manchester, Milford, Nashua)				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	8,597	\$12.00	\$ 103,164.00
Title IIIB In Home Services	1/2 Hour	0	\$12.00	\$ -
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	8,597	\$12.00	\$ 103,164.00
Title IIIB In Home Services	1/2 Hour	0	\$12.00	\$ -
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Exhibit C-2 Rate Sheet

Home Health Services - Easter Seals (Strafford County)				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	49,931	\$12.00	\$ 599,172.00
Title IIIB In Home Services	1/2 Hour	4,559	\$12.00	\$ 54,708.00
Title IIIB Home Health Aide	1/2 Hour	738	\$16.00	\$ 11,808.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	49,931	\$12.00	\$ 599,172.00
Title IIIB In Home Services	1/2 Hour	4,559	\$12.00	\$ 54,708.00
Title IIIB Home Health Aide	1/2 Hour	738	\$16.00	\$ 11,808.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

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



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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New Hampshire Department of Health and Human Services
Exhibit D

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted.
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Easter Seals New Hampshire

6/6/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: LISABRITT SOLSKY STEVENS

Title: Chief Growth officer

Vendor Initials ^{DS}
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Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Vendor Name: Easter Seals New Hampshire

6/6/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: Lisabritt Solsky Stevens

Title: Chief Growth Officer

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Vendor Initials

6/6/2022

Date

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



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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Easter Seals New Hampshire

6/6/2022

Date

DocuSigned by:
Lisabritt Solsky Stevens
Name: Lisabritt Solsky Stevens
Title: Chief Growth Officer

DS
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Contractor Initials
6/6/2022
Date

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Easter Seals New Hampshire

6/6/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: Lisabritt Solsky Stevens

Title: chief growth officer

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Easter Seals New Hampshire

6/6/2022

Date

DocuSigned by:
Lisabritt Solsky Stevens
Name: Lisabritt Solsky Stevens
Title: Chief Growth Officer

Contractor Initials DS
Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

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Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

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Date 6/6/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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Contractor Initials

LSS

6/6/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

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Contractor Initials

6/6/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

Easter Seals New Hampshire

The State by:

Name of the Contractor

Christine Santaniello

Lisabritt Solsky Stevens

Signature of Authorized Representative

Signature of Authorized Representative

Christine santaniello

Lisabritt solsky Stevens

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Chief Growth Officer

Title of Authorized Representative

Title of Authorized Representative

6/7/2022

6/6/2022

Date

Date



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Easter Seals New Hampshire

6/6/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: Lisabritt Solsky Stevens

Title: Chief Growth Officer

DS
LSS

Contractor Initials

6/6/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- 1. The DUNS number for your entity is: 085573467
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

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

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

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

NO YES

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

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

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

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

Contractor Initials DS
Date 6/6/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

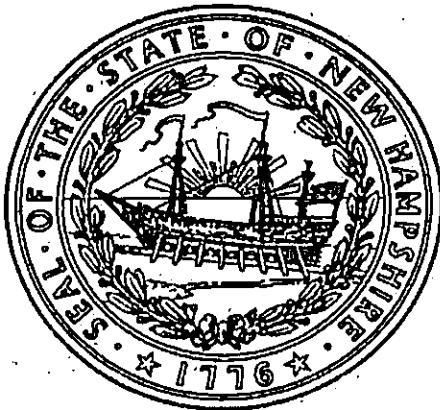
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that 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: 0005334269



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2021.

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

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 be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Easter Seals New Hampshire, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on February 9, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lisabritt Solsky Stevens, Chief Growth Officer (may list more than one person)
(Name and Title of Contract Signatory)


is duly authorized on behalf of Easter Seals New Hampshire, Inc. to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: 6/2/2022



Signature of Elected Officer
Name: Cynthia Ross
Title: Assistant Secretary

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

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

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(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 USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: PHONE (A/C, No, Ext): 855 874-0123		FAX (A/C, No):
	E-MAIL ADDRESS:		
INSURED Easter Seals NH, Inc. 555 Auburn Street Manchester, NH 03103	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Philadelphia Indemnity Insurance Co.		18058
	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:	X	X	PHPK2319126	09/01/2021	09/01/2022	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY	X	X	PHPK2319129	09/01/2021	09/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10K	X	X	PHUB783186	09/01/2021	09/01/2022	EACH OCCURRENCE \$15,000,000 AGGREGATE \$15,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	EDP			PHPK2319126	09/01/2021	09/01/2022	\$1,619,050 \$500 Deductible Special Form Incl Theft

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

CERTIFICATE HOLDER Department of Health & Human Services, State of NH 129 Pleasant Street Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

DESCRIPTIONS (Continued 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.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/30/2021

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) 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).

PRODUCER Hays Companies Inc. 133 Federal Street, 4th Floor Boston MA 02110	CONTACT NAME: Courtney Mitchell PHONE: _____ FAX (A/C, No): _____ E-MAIL: cmitchell@hayscompanies.com ADDRESS: _____														
INSURED Easter Seals New Hampshire, Inc 555 Auburn Street Manchester NH 03103	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: The North River Insurance Company</td> <td style="text-align: center;">21105</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: The North River Insurance Company	21105	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER A: The North River Insurance Company	21105														
INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER: 22-23 WC** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED _____ RETENTION \$ _____						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	406-738254-6	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Insured includes Manchester Alcoholism Rehabilitation Inc., dba Farnum Center

CERTIFICATE HOLDER

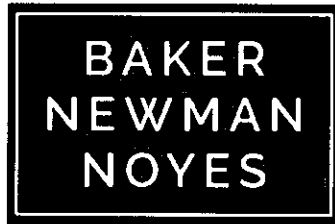
CANCELLATION

Department of Health and Human Services 129 Pleasant Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE James Hays/CEMITC <i>JM</i>
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Mission:

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



Easter Seals New Hampshire, Inc. and Subsidiaries

**Consolidated Financial Statements and
Other Financial Information**

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

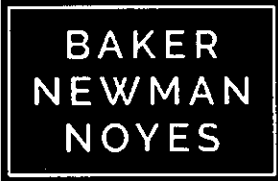
EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

**CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION**

For the Years Ended August 31, 2021 and 2020

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

INDEPENDENT AUDITORS' REPORT

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

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

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinion

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

Other Matter

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual companies and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals New Hampshire's, Inc. and Subsidiaries' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and compliance.

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2021 and 2020

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	\$ 658,823	\$ -	\$ 658,823
Net unrealized and realized gains on investments, net	1,830,767	201,783	2,032,550
Decrease in fair value of beneficial interest in trust held by others	-	(696)	(696)
Loss on sales and disposals of fixed assets	(40,958)	-	(40,958)
Contribution of net assets from acquisition – see Note 15	<u>702,572</u>	<u>-</u>	<u>702,572</u>
	<u>3,151,204</u>	<u>201,087</u>	<u>3,352,291</u>
Total increase (decrease) in net assets	7,213,677	(53,401)	7,160,276
Net assets at beginning of year	<u>23,812,787</u>	<u>6,171,918</u>	<u>29,984,705</u>
Net assets at end of year	<u>\$31,026,464</u>	<u>\$6,118,517</u>	<u>\$37,144,981</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2020

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2020

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2020

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2021 and 2020

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2021 and 2020

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

1. Corporate Organization and Purpose

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

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

2. Summary of Significant Accounting Policies

Principles of Consolidation

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

Cash, Cash Equivalents and Restricted Cash

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

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

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$14,389,013	\$8,234,594
Restricted cash	<u>82,461</u>	<u>—</u>
	<u>\$14,471,474</u>	<u>\$8,234,594</u>

Assets Limited as to Use and Investments

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

Beneficial Interest in Trust

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

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets. Leasehold improvements are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the asset.

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September 1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions. See also note 8.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Long-Lived Assets

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

No long-lived assets were deemed impaired at August 31, 2021 and 2020.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2021 and 2020 was \$6,110. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

Revenue Recognition and Program and Other Accounts Receivable

Easter Seals NH accounts for revenues (mainly relating to fees and tuition in the accompanying consolidated statements of activities and changes in net assets) under Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers*, and determines the amount of revenue to be recognized through application of the following steps:

- Identification of the contract with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when or as Easter Seals NH satisfies the performance obligations.

Easter Seals NH determines the transaction price based on standard charges for goods and services provided, reduced by any applicable discounts, contractual adjustments provided to third-party payors, or explicit and implicit price concessions provided to groups or individuals. A performance obligation is a promise in a contract with a customer to transfer products or services that are distinct. Determining whether products and services are distinct performance obligations that should be accounted for separately or combined as one unit of accounting may require significant judgement.

A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in fees and tuition in the year that such amounts become known.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Revenues are recognized when performance obligations are satisfied, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are deferred until any restrictions are met or allowable expenditures are incurred.

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectability of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provides reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2021 and 2020, estimated implicit price concessions of \$1,079,600 and \$1,345,100, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected.

Unconditional contributions are recognized when pledged.

Advertising

Easter Seals NH's policy is to expense advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

Charity Care (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 \$6,850,000 and \$6,494,000 for the years ended August 31, 2021 and 2020, respectively.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals ME, Easter Seals VT and Farnum Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not-for-profit entities.

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with U.S. GAAP, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc. and its subsidiaries on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for explicit and implicit price concessions in revenue, workers' compensation liabilities and contingencies.

Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreement described in note 11. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreement (not the notional amount) in the event of nonperformance of the other party to the swap agreement. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

As of August 31, 2021, and 2020, Easter Seals NH had recognized a liability of \$2,238,251 and \$2,897,074, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized an increase in net assets of \$658,823 and a decrease in net assets of \$242,081 for the years ended August 31, 2021 and 2020, respectively, in the accompanying consolidated statements of activities and changes in net assets.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Increase (Decrease) in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase (decrease) in net assets from operations. The primary transactions reported as other non-operating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the change in the fair value of beneficial interest in trust held by others, gains and losses on sales and disposals of fixed assets, the contribution of assets from affiliation (see note 15) and net realized and unrealized gains and losses on investments.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 outbreak could negatively impact, for some period of time, the overall economy as well as certain business segments. Investment markets have experienced increased volatility which may negatively affect the carrying value of Easter Seals NH's investments. The pandemic resulted in the temporary closure of some of Easter Seals NH's programs and reduction in size of other programs from March 2020 through August 2021. The State of New Hampshire has since eased restrictions and lifted certain limitations on capacity restrictions. While Easter Seals NH's revenues have experienced gradual improvement since 2020, uncertainty still exists as the future is unpredictable. Easter Seals NH's pandemic response plan continues to evolve as the pandemic unfolds. In response to the pandemic, Easter Seals NH did qualify for certain federal grant funding through the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) and CARES Act Provider Relief Funding totaling approximately \$10,500,000 for the time period of April 2020 through August 2021, of which approximately \$4,600,000 was passed through to employees that qualified for the additional payments under certain programs. Easter Seals NH also entered into a Payroll Protection Program loan in 2021 (see note 11). Easter Seals NH believes the extent of the COVID-19 pandemic's adverse impact on operating results and financial condition has been and will continue to be driven by various factors, most of which are beyond its control and ability to forecast. The primary factors include, but are not limited to, the scope and duration of business closures and restrictions. Because of this and other uncertainties, Easter Seals NH cannot estimate the length or severity of the impact of the pandemic on its operations.

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.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, with certain practical expedients available. In July 2018, the FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases*, which seeks to clarify ASU 2016-02 with respect to certain aspects of the update and ASU 2018-11, *Leases (Topic 842) – Targeted Improvements*, which provides transition relief on comparative reporting upon adoption of the ASU. The guidance is effective for Easter Seals NH on September 1, 2022, with early adoption permitted. Management is currently evaluating the impact of the pending adoption of ASU 2016-02 on Easter Seals NH's consolidated financial statements.

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Due to diversity in practice, ASU 2018-08 clarifies the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. ASU 2018-08 was effective for Easter Seals NH on September 1, 2019 as the resource recipient and was effective on September 1, 2020 as the resource provider. Adoption of this standard as the resource recipient and resource provider did not result in a significant change in these consolidated financial statements.

In August 2018, the FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820) – Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*. The objective of this update is to improve the effectiveness of disclosures in the notes to the financial statements by facilitating clear communication of the information required by U.S. GAAP that is most important to users of each entity's financial statements. The amendments in this update modify certain disclosure requirements on fair value measurements in Topic 820, *Fair Value Measurement*. Easter Seals NH adopted ASU 2018-13 effective September 1, 2020 and the adoption of this standard did not have a significant impact on its consolidated financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the statements of activities and disclose the amount of contributed nonfinancial assets recognized within the statements of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for Easter Seals NH, beginning September 1, 2021. Easter Seals NH is currently evaluating the impact of the pending adoption of ASU 2020-07 on its consolidated financial statements however does not anticipate it will result in a significant change.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 14, 2021, the date these consolidated financial statements were available to be issued.

Effective November 13, 2021, Farnum Center will no longer provide certain residential treatments at its Franklin, New Hampshire location and Easter Seals VT will no longer offer military and veteran services in Vermont, including no longer conducting Veterans Count fundraising activities in Vermont. Additionally, Easter Seals NH concluded it will exit all operations and providing services in the state of Maine by December 31, 2021. Easter Seals NH estimates that discontinuing these programs will result in a decrease of revenue of approximately \$7 million in 2022. No impairment of long-lived assets associated with these programs is anticipated.

3. Classification of Net Assets

The following provides a description of the net asset classifications represented in the Easter Seals NH consolidated statements of financial position:

In accordance with *Uniform Prudent Management of Institutional Funds Act (UPMIFA)*, net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions include contributions and endowment investment earnings subject to donor-imposed restrictions, as well as irrevocable trusts and contributions receivable. Some donor-imposed restrictions are temporary in nature with restrictions that are expected to be met either by actions of Easter Seals NH and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as support without donor restrictions in the accompanying consolidated financial statements.

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

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

3. Classification of Net Assets (Continued)Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2021 and 2020 are as follows:

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
<u>2021</u>			
Other initiatives	\$1,437,096	\$227,759	\$1,664,855
Operations	<u>3,712,974</u>	—	<u>3,712,974</u>
Total endowment net assets	<u>\$5,150,070</u>	<u>\$227,759</u>	<u>\$5,377,829</u>

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
<u>2020</u>			
Other initiatives	\$1,419,771	\$148,385	\$1,568,156
Operations	<u>3,688,378</u>	—	<u>3,688,378</u>
Total endowment net assets	<u>\$5,108,149</u>	<u>\$148,385</u>	<u>\$5,256,534</u>

Changes in Endowment Net Assets

During the years ended August 31, 2021 and 2020, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2019	\$5,069,811
Investment return:	
Investment income, net of fees	36,927
Net appreciation (realized and unrealized), net	32,707
Contributions	119,806
Appropriated for expenditure	<u>(2,717)</u>
Net endowment assets, August 31, 2020	5,256,534
Investment return:	
Investment income, net of fees	105,151
Net appreciation (realized and unrealized), net	56,955
Contributions	41,921
Appropriated for expenditure	<u>(82,732)</u>
Net endowment assets, August 31, 2021	<u>\$5,377,829</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

3. Classification of Net Assets (Continued)

Net assets were released from donor restrictions as follows for the years ended August 31:

	<u>2021</u>	<u>2020</u>
Satisfaction of donor restrictions	\$754,895	\$752,323
Release of appropriated endowment funds	<u>82,732</u>	<u>2,717</u>
	<u>\$837,627</u>	<u>\$755,040</u>

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2021 and 2020 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Non- Endowment Net Assets</u>
<u>2021</u>			
Other initiatives	\$ 3,348,849	\$516,330	\$ 3,865,179
Operations	<u>27,677,615</u>	<u>224,358</u>	<u>27,901,973</u>
Total non-endowment net assets	<u>\$31,026,464</u>	<u>\$740,688</u>	<u>\$31,767,152</u>
<u>2020</u>			
Other initiatives	\$ 2,558,302	\$604,502	\$ 3,162,804
Operations	<u>21,254,485</u>	<u>310,882</u>	<u>21,565,367</u>
Total non-endowment net assets	<u>\$23,812,787</u>	<u>\$915,384</u>	<u>\$24,728,171</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter 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, 2021 or 2020.

Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at August 31:

	<u>2021</u>	<u>2020</u>
Purpose restriction:		
Other initiatives	\$ 516,330	\$ 604,502
Operations	<u>83,514</u>	<u>166,867</u>
	599,844	771,369

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

3. Classification of Net Assets (Continued)

	<u>2021</u>	<u>2020</u>
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	\$5,171,595	\$5,132,149
Investments, gains and income from which is donor restricted	227,759	148,385
Beneficial interest in perpetual trust	<u>119,319</u>	<u>120,015</u>
	<u>5,518,673</u>	<u>5,400,549</u>
Total net assets with donor restrictions	<u>\$6,118,517</u>	<u>\$6,171,918</u>

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five-year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2021), comprise the following:

Cash and cash equivalents	\$14,389,013
Short-term investments, at fair value	10,681,421
Program and other accounts receivable	8,593,338
Contributions receivable, net	<u>224,865</u>
	33,888,637
Investments, at fair value	<u>15,889,181</u>
	49,777,818
Less: net assets with donor restrictions	<u>6,118,517</u>
	<u>\$43,659,301</u>

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2021, and 2020, approximately \$10,177,000 and \$4,539,000, respectively, of cash and cash equivalents, and approximately \$10,681,000 and \$3,555,000, respectively, of investments were on-hand under this practice. At August 31, 2021 the cash reserve balances include \$10,000,000 in cash received through the Payroll Protection Program loan. See note 11 regarding forgiveness of this loan. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2021 and 2020 are \$236,642 and \$352,945, respectively, net of an allowance for doubtful accounts of \$27,931 and \$37,900, respectively. The long-term portion of contributions receivable are recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2021:

2022	\$252,796
2023	3,397
2024	3,380
2025	2,000
2026	2,000
Thereafter	<u>1,000</u>
	<u>\$264,573</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2021 and 2020

6. Revenues

Revenue by Easter Seals NH's core programs included in fees and tuition and grants consisted of the following:

	Fees and <u>Tuition</u>	<u>Grants</u>	<u>Total</u>
<u>2021</u>			
Residential and educational services	\$28,646,886	\$ 982,152	\$29,629,038
Community based services	2,190,706	20,537,778	22,728,484
Farnum Center	9,104,776	3,875,518	12,980,294
Family support services	7,150,066	352,915	7,502,981
Senior services	3,831,492	2,018,562	5,850,054
Transportation services	2,999,166	36,563	3,035,729
Outpatient and early support services	1,037,854	1,580,370	2,618,224
Children development services	1,922,827	587,504	2,510,331
Workforce development	2,111,411	5,831	2,117,242
Other programs	<u>1,025,577</u>	<u>3,119,181</u>	<u>4,144,758</u>
	<u>\$60,020,761</u>	<u>\$33,096,374</u>	<u>\$93,117,135</u>
<u>2020</u>			
Residential and educational services	\$27,664,586	\$ 1,450,202	\$29,114,788
Community based services	2,460,347	19,623,362	22,083,709
Farnum Center	11,736,621	2,350,671	14,087,292
Family support services	7,107,786	41,778	7,149,564
Senior services	4,203,679	1,628,049	5,831,728
Transportation services	2,848,237	35,182	2,883,419
Children development services	2,160,115	521,157	2,681,272
Outpatient and early support services	749,605	1,690,325	2,439,930
Workforce development	2,264,498	18,033	2,282,531
Other programs	<u>1,867,754</u>	<u>1,359,219</u>	<u>3,226,973</u>
	<u>\$63,063,228</u>	<u>\$28,717,978</u>	<u>\$91,781,206</u>

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2021 and 2020 are related to Farnum Center. A breakdown of Farnum Center's revenue reflected in fees and tuition in 2021 and 2020 from major payor sources is as follows:

	<u>2021</u>	<u>2020</u>
Private payors (includes coinsurance and deductibles)	\$2,845,213	\$ 3,308,385
Medicaid	6,243,173	8,453,760
Medicare	38,368	50,161
Self-pay	<u>(21,978)</u>	<u>(75,685)</u>
	<u>\$9,104,776</u>	<u>\$11,736,621</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

7. LeasesOperating

Easter Seals NH leases certain assets under various arrangements which have been classified as operating leases. Total expense under all leases (including month-to-month leases) was approximately \$1,145,000 and \$1,191,000 for the years ended August 31, 2021 and 2020, respectively. Some of these leases have terms which include renewal options, and others may be terminated at Easter Seals NH's option without substantial penalty. Future minimum payments required under the leases in effect at August 31, 2021, through the remaining contractual term of the underlying lease agreements, are as follows:

2022	\$1,052,625
2023	403,129
2024	165,219
2025	43,943
2026	<u>3,575</u>
Total	<u>\$1,668,491</u>

8. Fixed Assets

Fixed assets consist of the following at August 31:

	<u>2021</u>	<u>2020</u>
Buildings	\$ 34,233,240	\$ 32,308,605
Land and land improvements	4,565,183	4,261,724
Leasehold improvements	79,367	83,027
Office equipment and furniture	10,032,195	10,637,421
Vehicles	2,467,043	2,536,824
Construction in progress	<u>678,379</u>	<u>34,154</u>
	52,055,407	49,861,755
Less accumulated depreciation and amortization	<u>(22,155,606)</u>	<u>(21,399,037)</u>
	<u>\$ 29,899,801</u>	<u>\$ 28,462,718</u>

Depreciation and amortization expense related to fixed assets totaled \$1,992,894 and \$1,952,115 in 2021 and 2020, respectively.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

9. Investments and Assets Limited as to Use

Investments and assets limited as to use, at fair value, are as follows at August 31:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 242,131	\$ 546,327
Marketable equity securities	2,239,468	1,744,518
Mutual funds	25,484,877	16,125,311
Corporate and foreign bonds	397,883	534,722
Government and agency securities	<u>564,182</u>	<u>609,572</u>
	28,928,541	19,560,450
Less: assets limited as to use	<u>(2,357,939)</u>	<u>(2,154,522)</u>
Total investments, at fair value	<u>\$26,570,602</u>	<u>\$17,405,928</u>

The composition of assets limited as to use totaling \$2,357,939 and \$2,154,522 at August 31, 2021 and 2020, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 2% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$816,000 and \$694,000 for the years ended August 31, 2021 and 2020, respectively.

Easter Seals New Hampshire, Inc. offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals New Hampshire, Inc. contributed approximately \$84,000 and \$95,500 to this plan during the years ended August 31, 2021 and 2020, respectively. The assets and liabilities associated with this plan were \$2,357,939 and \$2,154,522 at August 31, 2021 and 2020, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings

Borrowings consist of the following at August 31:

	<u>2021</u>	<u>2020</u>
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with an annual LIBOR-based variable rate equal to the sum of (a) 0.6501 times one-month LIBOR (which will be replaced with a benchmark rate in 2022), plus (b) 0.6501 times 2.45% (1.65% at August 31, 2021), due in annual principal payments increasing from \$47,083 to \$62,917 with a final payment of \$6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.	\$10,643,336	\$11,198,332
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, annual principal payments continually increasing from \$17,430 to \$21,180 with a final payment of \$4,539,703 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.	5,897,177	6,206,321
Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from \$150 to \$1,070 payable monthly through dates ranging from September 2021 through September 2025, secured by vehicles with a net book value of \$293,989 at August 31, 2021.	256,662	260,524
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal and interest of \$12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of \$3,993,066 at August 31, 2021.	2,074,653	2,151,334
Note payable to the City of Rochester, New Hampshire, payable in annual payments of \$16,408, including interest at 3.35% and net of \$7,290 of principal and interest loan funding grant, through July 1, 2027, secured by an interest in certain property with a net book value of \$936,119 at August 31, 2021.	87,859	100,885
Notes payable to the State of New Hampshire, 0% interest, advance amount payable in full at date of maturity on November 30, 2020, if not forgiven.	-	1,140,000
Payroll Protection Program loan, 1% interest, advance amount payable in equal monthly payments of principal and interest commencing on the first business day after the end of the deferment period (July 31, 2022), due April 2026.	10,000,000	-
Note payable to NHHFA, 0% interest, repaid at the time of construction loan closing on the project or the project being determined infeasible by the Authority, in which case, the loan shall be forgiven, and no repayment expected.	45,000	-
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due October 2031, secured by an interest in certain property with a net book value of \$767,433 at August 31, 2021.	531,486	-

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

	<u>2021</u>	<u>2020</u>
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of \$523,250 at August 31, 2021.	\$ 492,448	\$ -
Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of \$4,518 on October 1 each year for 10 years through October 2026 can be forgiven if certain conditions are met, secured by an interest in certain property with a net book value of \$767,433 at August 31, 2021	<u>72,280</u>	<u>-</u>
	30,100,901	21,057,396
Less current portion	1,222,914	2,198,630
Less net unamortized bond issuance costs	<u>106,616</u>	<u>112,726</u>
	<u>\$28,771,371</u>	<u>\$18,746,040</u>

Principal payments on long-term debt for each of the following years ending August 31 are as follows:

2022	\$ 1,222,914
2023	3,645,114
2024	3,693,599
2025	3,733,141
2026	2,871,255
Thereafter	<u>14,934,878</u>
	<u>\$30,100,901</u>

Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are seventeen notes payable totaling \$256,662 and nineteen notes payable totaling \$260,524 at August 31, 2021 and 2020, respectively, that originated under this agreement. Availability under this agreement at August 31, 2021 and 2020 is \$243,338 and \$239,476, respectively.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from \$4 million to \$7 million (a portion of which is secured by available letters of credit of \$24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate (which will be replaced with a benchmark rate in 2022) plus 2.25% (2.34% at August 31, 2021). Under an event of default, the interest rate will increase from the one-month LIBOR rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced to \$1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2021 and 2020.

On July 16, 2020, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank with borrowing availability of up to \$4 million. Outstanding advances were due upon the expiration date on November 16, 2020, and the revolving line of credit was not renewed upon expiration. The interest rate charged on outstanding borrowings was the one-month LIBOR rate plus 2.25%. Under an event of default, the interest rate would increase from the one-month LIBOR rate plus 2.25% to the then applicable rate plus 5.00%. The line was secured by a first priority interest in the securities and income in a specified Easter Seals New Hampshire, Inc. bank account held with the bank. The agreement required an unused fee in the amount of 0.15% on the average daily principal amount of the unused portion.

NHHEFA 2016A and 2016B Revenue Bonds

On December 20, 2016, Easter Seals New Hampshire, Inc. issued \$13,015,000 in Series 2016A Tax Exempt Revenue Bonds. These bonds were used to refinance the Series 2004A Revenue Bonds.

Also, on December 20, 2016, Easter Seals New Hampshire, Inc. issued \$9,175,000 in Series 2016B Tax Exempt Revenue Bonds. The bonds were issued to refinance an existing mortgage and to obtain funds for certain planned capital projects.

Mortgage Notes Payable

On February 18, 2015, Easter Seals New Hampshire, Inc. and Farnum Center entered into a \$2,480,000 mortgage note payable to finance the acquisition of certain property located in Franklin, New Hampshire. The initial interest rate charged is fixed at 3.25%. Monthly principal and interest payments are \$12,200, and all remaining outstanding principal and interest is due on February 18, 2030. The note is secured by the property.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs (see note 15). The funds were used for improvements on 214 Spruce St in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. So long as the Organization continues to comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, the Organization will not be required to repay this loan or any interest. No payments were made in 2021. The note is secured by the property.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2021 and 2020

11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction and permanent financing on 224 Spruce St in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2021.

Notes Payable

Effective September 1, 2018, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between The Homemakers Health Services, Inc. and the City of Rochester, New Hampshire that obtained grants and other funding commitments to fund the costs associated with the design and construction of an extension of the City of Rochester, New Hampshire's public sewer mains to service the Organization's property in Rochester, New Hampshire. The costs associated with the extension of the sewer main were \$523,298, which was funded by grants of \$181,925 and a promissory note, payable to the City of Rochester, New Hampshire of \$341,373. The promissory note bears interest at 3.35% per annum. In addition, the City of Rochester, New Hampshire was approved for a loan funding grant in the amount of \$145,798, which consisted of the loan principal funding of \$105,018 and the loan interest funding of \$40,780. A net principal promissory note payable of \$236,355 was recorded with an issue date of July 1, 2017.

On June 25, 2020, Easter Seals New Hampshire, Inc. entered into a \$640,000 note payable with the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund (the Lender) to support critical services, costs of health care professionals and the purchase of personal protective equipment and cleaning/sanitization supplies due to the COVID-19 pandemic. At the Lender's discretion, this loan may be converted to a grant and forgiven. The Lender shall determine by November 30, 2020 whether it believes that any part of the funds being loaned should not be repaid in full. There is no interest paid to this note. In November 2020, a notification was received from the Lender that the full note amount was converted to a grant and forgiven.

On June 25, 2020, Farnum Center entered into a \$500,000 note payable with the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund (the Lender) to support critical services, costs of health care professionals and the purchase of personal protective equipment and cleaning/sanitization supplies due to the COVID-19 pandemic. At the Lender's discretion, this note may be converted to a grant and forgiven. The Lender shall determine by November 30, 2020 whether it believes that any part of the funds being loaned should not be repaid in full. There is no interest paid to this note. In October 2020, a notification was received from the Lender that the full note amount was converted to a grant and forgiven.

On October 14, 2020, Easter Seals New Hampshire, Inc. entered into agreement with NHHFA for a technical assistance loan in an amount not to exceed \$45,000 for the Rochester Supportive Housing Project (the project). The interest rate charged is fixed at 0.00%, and the loan shall be repaid at the time of construction loan closing on the project whether the project was financed with NHHFA funds or another funding source. Should the project not proceed to a closing, whether financed through NHHFA or another funding source, and the project be determined infeasible by NHHFA, then the loan shall be forgiven, and no repayment expected.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2021 and 2020

11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement dated July 1, 2016 that was made between the Organization and the City of Manchester through the Community Improvement Program. The funds were used for facility upgrades on 214 Spruce St in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. Annual principal payments of \$4,518 commencing October 1, 2017 can be forgiven through October 1, 2026 so long as the Organization can demonstrate the agreed-upon objectives have been achieved. The note is secured by the property.

Payroll Protection Program Loan

On April 16, 2021, Easter Seals NH entered into a promissory note for an unsecured loan in the amount of \$10,000,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provides loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest had original terms that were forgivable after the covered period as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities, and maintains its payroll levels. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the period. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on Easter Seals NH's business.

Easter Seals NH intends to use the proceeds for purposes consistent with the PPP. While Easter Seals NH currently believes that its use of the loan proceeds will meet conditions for forgiveness of the loan, as of the date of issuance of these financial statements, there is no assurance that Easter Seals NH will not take actions that could cause Easter Seals NH to be ineligible for forgiveness of the loan, in whole or in part. Any unforgiven portion of the PPP loan bears interest at .1%, with a deferral of payments for the first ten months. Beginning February 16, 2022, principal and interest payments for any unforgiven portion of the PPP loan will be due monthly through April 16, 2026. The PPP loan may be prepaid at any time without penalty.

Easter Seals NH has accounted for the PPP loan in accordance with the FASB ASC Topic 470 and included the full \$10,000,000 within debt in the August 31, 2021 consolidated statement of financial position.

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. On December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 0.67 to LIBOR times 0.6501. The swap agreement had an outstanding notional amount of \$10,643,336 and \$11,198,332 at August 31, 2021 and 2020, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

11. Borrowings (Continued)

The fair value of the above interest rate swap agreement totaled \$2,238,251 and \$2,897,074 at August 31, 2021 and 2020, respectively, \$387,067 and \$389,577 of which was current at August 31, 2021 and 2020, respectively. During the years ended August 31, 2021 and 2020, net payments required by the agreement totaled \$391,075 and \$327,834, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals New Hampshire, Inc. is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2021, Easter Seals New Hampshire, Inc. was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

12. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were \$105,185 and \$83,093 for the years ended August 31, 2021 and 2020, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

14. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trust, investments and the interest rate swap, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level 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.

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2021 and 2020.

Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities and mutual funds that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain government and agency securities and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Beneficial Interest in Trust Held by Others

The beneficial interest in trust held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trust. The fair values of marketable equity securities, money market and mutual funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities and mutual funds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Interest Rate Swap Agreement

The fair value for the interest rate swap liability is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

At August 31, 2021 and 2020, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2021</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 242,131	\$ —	\$ —	\$ 242,131
Marketable equity securities:				
Large-cap	1,598,724	—	—	1,598,724
International	640,743	—	—	640,743
Mutual funds, open-ended:				
Short-term fixed income	12,415,237	—	—	12,415,237
Intermediate-term bond fund	3,051,709	—	—	3,051,709
High yield bond fund	86,611	—	—	86,611
Foreign bond	22,597	—	—	22,597
Government securities	165,842	—	—	165,842
Emerging markets bond	215,384	—	—	215,384
International equities	1,559,537	—	—	1,559,537
Domestic, large-cap	1,549,560	—	—	1,549,560
Domestic, small-cap	61,390	—	—	61,390
Domestic, multi alt	819,941	—	—	819,941
Real estate fund	220,075	—	—	220,075
Mutual funds, closed-ended:				
Domestic, large-cap	4,164,781	—	—	4,164,781
Domestic, mid-cap	465,969	—	—	465,969
Domestic, small-cap	686,244	—	—	686,244
Corporate and foreign bonds	—	397,883	—	397,883
Government and agency securities	—	564,183	—	564,183
	<u>\$27,966,475</u>	<u>\$ 962,066</u>	<u>\$ —</u>	<u>\$28,928,541</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 2,240	\$ —	\$ —	\$ 2,240
Marketable equity securities:				
Large-cap	88,345	—	—	88,345
Mutual funds:				
Domestic, fixed income	—	28,734	—	28,734
	<u>\$ 90,585</u>	<u>\$ 28,734</u>	<u>\$ —</u>	<u>\$ 119,319</u>
Liabilities:				
Interest rate swap agreement	<u>\$ —</u>	<u>\$ —</u>	<u>\$2,238,251</u>	<u>\$ 2,238,251</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2020</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 546,327	\$ —	\$ —	\$ 546,327
Marketable equity securities:				
Large-cap	1,208,402	—	—	1,208,402
International	536,116	—	—	536,116
Mutual funds, open-ended:				
Short-term fixed income	5,026,296	—	—	5,026,296
Intermediate-term bond fund	1,947,550	—	—	1,947,550
High yield bond fund	74,999	—	—	74,999
Foreign bond	26,714	—	—	26,714
Government securities	242,220	—	—	242,220
Emerging markets bond	143,155	—	—	143,155
International equities	1,360,028	—	—	1,360,028
Domestic, large-cap	1,192,791	—	—	1,192,791
Domestic, small-cap	175,488	—	—	175,488
Domestic, multi alt	775,870	—	—	775,870
Real estate fund	167,649	—	—	167,649
Mutual funds, closed-ended:				
Domestic, large-cap	4,214,602	—	—	4,214,602
Domestic, mid-cap	326,214	—	—	326,214
Domestic, small-cap	451,735	—	—	451,735
Corporate and foreign bonds	—	534,722	—	534,722
Government and agency securities	—	609,572	—	609,572
	<u>\$18,416,156</u>	<u>\$1,144,294</u>	<u>\$ —</u>	<u>\$19,560,450</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 5,407	\$ —	\$ —	\$ 5,407
Marketable equity securities:				
Large-cap	87,109	—	—	87,109
Mutual funds:				
Domestic, fixed income	—	27,499	—	27,499
	<u>\$ 92,516</u>	<u>\$ 27,499</u>	<u>\$ —</u>	<u>\$ 120,015</u>
Liabilities:				
Interest rate swap agreement	<u>\$ —</u>	<u>\$ —</u>	<u>\$2,897,074</u>	<u>\$ 2,897,074</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2021 and 2020

14. Fair Value of Financial Instruments (Continued)

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2021 and 2020:

	<u>Interest Rate Swap</u>
Ending balance, August 31, 2019	\$(2,654,993)
Change in fair value	<u>(242,081)</u>
Ending balance, August 31, 2020	(2,897,074)
Change in fair value	<u>658,823</u>
Ending balance, August 31, 2021	<u><u>\$(2,238,251)</u></u>

15. Acquisition of The Way Home

On October 28, 2020, Easter Seals NH began providing financial and operational management to The Way Home (the Organization). On July 1, 2021, Easter Seals NH acquired the Organization for no consideration. This affiliation was accounted for in accordance with generally accepted accounting principles guidance on acquisitions by a not-for-profit entity. Upon affiliation, the Organization became a program of Easter Seals NH. The financial position of the Organization, recorded at fair value upon affiliation as of July 1, 2021, was as follows:

Assets:	
Cash and cash equivalents	\$ 257,622
Restricted cash	107,791
Program and other accounts receivable	253,631
Prepaid expenses and other current assets	11,319
Other assets	252,995
Fixed assets	<u>1,307,228</u>
Total assets	2,190,586
Liabilities:	
Accrued expenses	(28,577)
Deferred revenue	(26,307)
Other liabilities	(336,916)
Long-term debt	<u>(1,096,214)</u>
Total liabilities	<u>(1,488,014)</u>
Contribution of net assets from acquisition	<u><u>\$ 702,572</u></u>

OTHER FINANCIAL INFORMATION

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2021

ASSETS

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Current assets:						
Cash and cash equivalents	\$14,362,485	\$ 680	\$ 21,041	\$ 4,807	\$ -	\$14,389,013
Restricted cash	82,461	-	-	-	-	82,461
Short-term investments, at fair value	10,681,421	-	-	-	-	10,681,421
Accounts receivable from affiliates	-	8,293,852	564,017	-	(8,857,869)	-
Program and other accounts receivable	6,754,763	942,023	819,392	77,160	-	8,593,338
Contributions receivable, net	219,930	2,749	2,186	-	-	224,865
Prepaid expenses and other current assets	<u>600,915</u>	<u>12,252</u>	<u>12,684</u>	<u>7,851</u>	<u>-</u>	<u>633,702</u>
Total current assets	32,701,975	9,251,556	1,419,320	89,818	(8,857,869)	34,604,800
Assets limited as to use	2,357,939	-	-	-	-	2,357,939
Investments, at fair value	14,916,185	962,256	-	10,740	-	15,889,181
Other assets	378,877	-	-	-	-	378,877
Fixed assets, net	<u>19,285,292</u>	<u>10,536,119</u>	<u>74,328</u>	<u>4,062</u>	<u>-</u>	<u>29,899,801</u>
	<u>\$69,640,268</u>	<u>\$20,749,931</u>	<u>\$1,493,648</u>	<u>\$ 104,620</u>	<u>\$(8,857,869)</u>	<u>\$83,130,598</u>

LIABILITIES AND NET ASSETS

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Current liabilities:						
Accounts payable	\$ 2,311,091	\$ 35	\$ 553	\$ 872	\$ -	\$ 2,312,551
Accrued expenses	6,596,298	298,467	20	350	-	6,895,135
Accounts payable to affiliates	4,872,222	-	-	3,985,647	(8,857,869)	-
Deferred revenue	990,620	851,279	5,792	14,892	-	1,862,583
Current portion of interest rate swap agreement	387,067	-	-	-	-	387,067
Current portion of long-term debt	<u>1,030,748</u>	<u>192,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,222,914</u>
Total current liabilities	16,188,046	1,341,947	6,365	4,001,761	(8,857,869)	12,680,250
Other liabilities	2,682,812	-	-	-	-	2,682,812
Interest rate swap agreement, less current portion	1,851,184	-	-	-	-	1,851,184
Long-term debt, less current portion, net	<u>22,615,261</u>	<u>6,156,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,771,371</u>
Total liabilities	43,337,303	7,498,057	6,365	4,001,761	(8,857,869)	45,985,617
Net assets (deficit):						
Without donor restrictions	20,884,644	12,641,512	1,401,174	(3,900,866)	-	31,026,464
With donor restrictions	<u>5,418,321</u>	<u>610,362</u>	<u>86,109</u>	<u>3,725</u>	<u>-</u>	<u>6,118,517</u>
Total net assets (deficit)	<u>26,302,965</u>	<u>13,251,874</u>	<u>1,487,283</u>	<u>(3,897,141)</u>	<u>-</u>	<u>37,144,981</u>
	<u>\$69,640,268</u>	<u>\$20,749,931</u>	<u>\$1,493,648</u>	<u>\$ 104,620</u>	<u>\$(8,857,869)</u>	<u>\$83,130,598</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2020

ASSETS

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Current assets:						
Cash and cash equivalents	\$ 8,189,207	\$ 700	\$ 29,341	\$ 15,346	\$ -	\$ 8,234,594
Short-term investments, at fair value	3,555,005	-	-	-	-	3,555,005
Accounts receivable from affiliates	-	9,051,773	657,994	-	(9,709,767)	-
Program and other accounts receivable	6,637,661	1,668,821	641,953	97,745	-	9,046,180
Contributions receivable, net	290,139	14,590	10,061	15,155	-	329,945
Prepaid expenses and other current assets	<u>659,444</u>	<u>11,035</u>	<u>25,062</u>	<u>4,598</u>	<u>-</u>	<u>700,139</u>
Total current assets	19,331,456	10,746,919	1,364,411	132,844	(9,709,767)	21,865,863
Assets limited as to use	2,017,343	100,255	36,924	-	-	2,154,522
Investments, at fair value	12,983,929	858,209	-	8,785	-	13,850,923
Other assets	143,015	-	-	-	-	143,015
Fixed assets, net	<u>17,576,923</u>	<u>10,778,130</u>	<u>103,724</u>	<u>3,941</u>	<u>-</u>	<u>28,462,718</u>
	<u>\$52,052,666</u>	<u>\$22,483,513</u>	<u>\$1,505,059</u>	<u>\$ 145,570</u>	<u>\$(9,709,767)</u>	<u>\$66,477,041</u>

LIABILITIES AND NET ASSETS

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Current liabilities:						
Accounts payable	\$ 1,987,762	\$ 499	\$ 10,697	\$ 1,522	\$ -	\$ 2,000,480
Accrued expenses	6,352,379	797,915	5,237	405	-	7,155,936
Accounts payable to affiliates	5,725,629	-	-	3,984,138	(9,709,767)	-
Deferred revenue	702,945	577,636	11,754	47,319	-	1,339,654
Current portion of interest rate swap agreement	389,577	-	-	-	-	389,577
Current portion of long-term debt	<u>1,512,628</u>	<u>686,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,198,630</u>
Total current liabilities	16,670,920	2,062,052	27,688	4,033,384	(9,709,767)	13,084,277
Other liabilities	2,017,343	100,255	36,924	-	-	2,154,522
Interest rate swap agreement, less current portion	2,507,497	-	-	-	-	2,507,497
Long-term debt, less current portion, net	<u>12,400,482</u>	<u>6,345,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,746,040</u>
Total liabilities	33,596,242	8,507,865	64,612	4,033,384	(9,709,767)	36,492,336
Net assets (deficit):						
Without donor restrictions	12,948,855	13,317,071	1,434,675	(3,887,814)	-	23,812,787
With donor restrictions	<u>5,507,569</u>	<u>658,577</u>	<u>5,772</u>	<u>-</u>	<u>-</u>	<u>6,171,918</u>
Total net assets (deficit)	<u>18,456,424</u>	<u>13,975,648</u>	<u>1,440,447</u>	<u>(3,887,814)</u>	<u>-</u>	<u>29,984,705</u>
	<u>\$52,052,666</u>	<u>\$22,483,513</u>	<u>\$1,505,059</u>	<u>\$ 145,570</u>	<u>\$(9,709,767)</u>	<u>\$66,477,041</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Public support and revenue:						
Public support:						
Contributions, net	\$ 876,642	\$ 55,736	\$ 47,117	\$ 81,165	\$ -	\$ 1,060,660
Special events, net	1,216,723	40,522	91,639	31,092	-	1,379,976
Annual campaigns, net	436,622	6,079	12,125	1,463	-	456,289
Bequests	<u>4,091</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,091</u>
Total public support	2,534,078	102,337	150,881	113,720	-	2,901,016
Revenue:						
Fees and tuition	43,397,874	9,104,776	7,150,066	438,916	(70,871)	60,020,761
Grants	28,138,237	3,877,583	622,212	458,342	-	33,096,374
Dividend and interest income	607,365	26,794	1	240	-	634,400
Rental income	29,775	-	-	-	-	29,775
Intercompany revenue	2,171,005	-	-	-	(2,171,005)	-
Other	<u>538,083</u>	<u>-</u>	<u>11,412</u>	<u>51</u>	<u>-</u>	<u>549,546</u>
Total revenue	<u>74,882,339</u>	<u>13,009,153</u>	<u>7,783,691</u>	<u>897,549</u>	<u>(2,241,876)</u>	<u>94,330,856</u>
Total public support and revenue	77,416,417	13,111,490	7,934,572	1,011,269	(2,241,876)	97,231,872
Operating expenses:						
Program services:						
Public health education	40,035	-	1,212	1,211	-	42,458
Professional education	3,192	-	-	-	-	3,192
Direct services	<u>62,168,239</u>	<u>12,591,072</u>	<u>7,058,225</u>	<u>861,379</u>	<u>(82,939)</u>	<u>82,595,976</u>
Total program services	62,211,466	12,591,072	7,059,437	862,590	(82,939)	82,641,626

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Supporting services:						
Management and general	\$ 9,414,586	\$ 1,330,879	\$ 755,146	\$ 85,846	\$(2,158,937)	\$ 9,427,520
Fundraising	<u>1,084,072</u>	<u>18,207</u>	<u>73,153</u>	<u>74,124</u>	<u>—</u>	<u>1,249,556</u>
Total supporting services	<u>10,498,658</u>	<u>1,349,086</u>	<u>828,299</u>	<u>159,970</u>	<u>(2,158,937)</u>	<u>10,677,076</u>
Total functional expenses	72,710,124	13,940,158	7,887,736	1,022,560	(2,241,876)	93,318,702
Support of National programs	<u>105,185</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>105,185</u>
Total operating expenses	<u>72,815,309</u>	<u>13,940,158</u>	<u>7,887,736</u>	<u>1,022,560</u>	<u>(2,241,876)</u>	<u>93,423,887</u>
Increase (decrease) in net assets from operations	4,601,108	(828,668)	46,836	(11,291)	—	3,807,985
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	658,823	—	—	—	—	658,823
Net unrealized and realized gains on investments, net	1,919,950	110,636	—	1,964	—	2,032,550
Decrease in fair value of beneficial interest in trust held by others	(696)	—	—	—	—	(696)
Contribution of net assets from acquisition	702,572	—	—	—	—	702,572
Other non-operating losses	<u>(35,216)</u>	<u>(5,742)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(40,958)</u>
	<u>3,245,433</u>	<u>104,894</u>	<u>—</u>	<u>1,964</u>	<u>—</u>	<u>3,352,291</u>
Total increase (decrease) in net assets	7,846,541	(723,774)	46,836	(9,327)	—	7,160,276
Net assets (deficit) at beginning of year	<u>18,456,424</u>	<u>13,975,648</u>	<u>1,440,447</u>	<u>(3,887,814)</u>	<u>—</u>	<u>29,984,705</u>
Net assets (deficit) at end of year	<u>\$26,302,965</u>	<u>\$13,251,874</u>	<u>\$1,487,283</u>	<u>\$(3,897,141)</u>	<u>\$—</u>	<u>\$37,144,981</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2020

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Public support and revenue:						
Public support:						
Contributions, net	\$ 1,015,569	\$ 67,583	\$ 28,592	\$ 84,485	\$ (210)	\$ 1,196,019
Special events, net	796,223	58,700	(11,698)	14,844	-	858,069
Annual campaigns, net	386,951	8,828	19,394	16,962	-	432,135
Bequests	<u>221,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>221,908</u>
Total public support	2,420,651	135,111	36,288	116,291	(210)	2,708,131
Revenue:						
Fees and tuition	43,836,114	11,736,621	7,107,786	421,013	(38,306)	63,063,228
Grants	25,622,352	2,380,105	270,533	444,988	-	28,717,978
Dividend and interest income	564,099	34,199	2	152	-	598,452
Rental income	34,045	-	-	-	-	34,045
Intercompany revenue	2,077,046	-	-	-	(2,077,046)	-
Other	<u>511,743</u>	<u>1,940</u>	<u>11,684</u>	<u>-</u>	<u>(617)</u>	<u>524,750</u>
Total revenue	<u>72,645,399</u>	<u>14,152,865</u>	<u>7,390,005</u>	<u>866,153</u>	<u>(2,115,969)</u>	<u>92,938,453</u>
Total public support and revenue	75,066,050	14,287,976	7,426,293	982,444	(2,116,179)	95,646,584
Operating expenses:						
Program services:						
Public health education	116,006	157	5,066	7,865	-	129,094
Professional education	10,963	-	-	-	-	10,963
Direct services	<u>63,292,213</u>	<u>13,461,550</u>	<u>6,903,698</u>	<u>871,794</u>	<u>(68,882)</u>	<u>84,460,373</u>
Total program services	63,419,182	13,461,707	6,908,764	879,659	(68,882)	84,600,430

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Supporting services:						
Management and general	\$ 8,786,396	\$ 1,308,533	\$ 659,497	\$ 94,875	\$ (2,047,297)	\$ 8,802,004
Fundraising	<u>731,676</u>	<u>12,237</u>	<u>80,874</u>	<u>66,695</u>	<u>—</u>	<u>891,482</u>
Total supporting services	<u>9,518,072</u>	<u>1,320,770</u>	<u>740,371</u>	<u>161,570</u>	<u>(2,047,297)</u>	<u>9,693,486</u>
Total functional expenses	72,937,254	14,782,477	7,649,135	1,041,229	(2,116,179)	94,293,916
Support of National programs	<u>83,093</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>83,093</u>
Total operating expenses	<u>73,020,347</u>	<u>14,782,477</u>	<u>7,649,135</u>	<u>1,041,229</u>	<u>(2,116,179)</u>	<u>94,377,009</u>
Increase (decrease) in net assets from operations	2,045,703	(494,501)	(222,842)	(58,785)	—	1,269,575
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swaps	(242,081)	—	—	—	—	(242,081)
Net unrealized and realized gains on investments, net	745,394	60,243	—	253	—	805,890
Increase in fair value of beneficial interest in trust held by others	21,320	—	—	—	—	21,320
Other non-operating gains	<u>2,732</u>	<u>—</u>	<u>—</u>	<u>(1,230)</u>	<u>—</u>	<u>1,502</u>
	<u>527,365</u>	<u>60,243</u>	<u>—</u>	<u>(977)</u>	<u>—</u>	<u>586,631</u>
Total increase (decrease) in net assets	2,573,068	(434,258)	(222,842)	(59,762)	—	1,856,206
Net assets (deficit) at beginning of year	<u>15,883,356</u>	<u>14,409,906</u>	<u>1,663,289</u>	<u>(3,828,052)</u>	<u>—</u>	<u>28,128,499</u>
Net assets (deficit) at end of year	<u>\$18,456,424</u>	<u>\$13,975,648</u>	<u>\$1,440,447</u>	<u>\$(3,887,814)</u>	<u>\$—</u>	<u>\$29,984,705</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Salaries and related expenses	\$54,463,022	\$ 9,581,703	\$6,411,920	\$ 646,210	\$ —	\$71,102,855
Professional fees	9,182,159	2,141,444	829,028	143,557	(2,171,005)	10,125,183
Supplies	1,476,716	650,916	29,933	3,295	—	2,160,860
Telephone	513,556	96,374	77,986	11,901	—	699,817
Postage and shipping	44,122	1,252	6,284	1,026	—	52,684
Occupancy	1,865,409	591,596	303,110	37,907	—	2,798,022
Outside printing, artwork and media	15,847	—	3,648	1,504	—	20,999
Travel	1,086,342	53,597	136,785	18,620	(44,559)	1,250,785
Conventions and meetings	57,117	17,992	2,288	404	—	77,801
Specific assistance to individuals	1,217,642	11,114	23,172	153,947	(26,312)	1,379,563
Dues and subscriptions	29,689	12,859	28	550	—	43,126
Minor equipment purchases and equipment rentals	283,256	30,576	2,110	866	—	316,808
Ads, fees and miscellaneous	344,507	21,702	21,555	542	—	388,306
Interest	685,065	223,934	—	—	—	908,999
Depreciation and amortization	<u>1,445,675</u>	<u>505,099</u>	<u>39,889</u>	<u>2,231</u>	<u>—</u>	<u>1,992,894</u>
	<u>\$72,710,124</u>	<u>\$13,940,158</u>	<u>\$7,887,736</u>	<u>\$1,022,560</u>	<u>\$(2,241,876)</u>	<u>\$93,318,702</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2020

	<u>New Hampshire</u>	<u>Farnum Center</u>	<u>Vermont</u>	<u>Maine</u>	<u>Elimin- ations</u>	<u>Total</u>
Salaries and related expenses	\$56,079,004	\$ 9,840,481	\$6,214,397	\$ 652,361	\$ -	\$72,786,243
Professional fees	8,151,730	2,234,990	747,611	135,384	(2,077,663)	9,192,052
Supplies	1,507,517	789,733	30,386	5,252	-	2,332,888
Telephone	509,391	92,915	64,461	13,685	-	680,452
Postage and shipping	45,285	2,092	4,995	1,163	-	53,535
Occupancy	1,756,763	664,349	300,734	43,235	-	2,765,081
Outside printing, artwork and media	43,369	1,087	5,241	2,099	-	51,796
Travel	1,305,006	61,687	190,480	19,971	(38,306)	1,538,838
Conventions and meetings	143,658	40,616	14,775	2,327	(210)	201,166
Specific assistance to individuals	761,474	26,452	15,114	159,522	-	962,562
Dues and subscriptions	24,928	8,593	200	-	-	33,721
Minor equipment purchases and equipment rentals	256,512	42,237	4,889	3,741	-	307,379
Ads, fees and miscellaneous	254,998	257,771	18,862	1,629	-	533,260
Interest	705,741	230,777	-	-	-	936,518
Depreciation and amortization	1,416,670	495,765	37,081	2,599	-	1,952,115
Miscellaneous business tax	<u>(24,792)</u>	<u>(7,068)</u>	<u>(91)</u>	<u>(1,739)</u>	<u>-</u>	<u>(33,690)</u>
	<u>\$72,937,254</u>	<u>\$14,782,477</u>	<u>\$7,649,135</u>	<u>\$1,041,229</u>	<u>\$(2,116,179)</u>	<u>\$94,293,916</u>

2022 Easter Seals New Hampshire, Inc. Board of Directors

Chairman

Andrew MacWilliam
Partner
Pricewaterhouse Coopers LLP

9/2009-12/2024

Assistant Treasurer

Paul E. Voegelin, COO
Sheehan Phinney Bass + Green

9/2018-11/2021 (FC)
12/2020-12/2023

Tom Bullock

Chairman of the Board
Amoskeag Beverages

7/2015-11/2020 (FC)
12/2020-12/2023

Elizabeth Hitchcock

Partner
Orbit Group

4/2021-12/2023

Past Chairman

Matthew Boucher
President
Airmar Technology Corp.

9/2012-12/2024

Secretary

Mary Flowers
President
Flowers Communication

12/2017-12/2023

Rick Courtemanche
IBM (Ret)

11/2013-12/2022

William Lambrukos

Sr. VP Operations
Northeast Delta Dental

4/2019-12/2022

Vice Chairman

Tom Sullivan
President
Sullivan Construction, Inc.

5/2009-12/2024

Trevor Arp
Senior VP, Comcast

2/2021-12/2023

Eddie Edwards
Eddie Edwards Consulting, LLC

2/2021-12/2023

Lucy Lange
General Manager
Monadnock Radio Group

12/2018-12/2024

Treasurer

Bryan Bouchard
CMA & Assistant Professor
Southern NH University

3/2015-12/2024

Gregory Baxter, MD
President, Elliot Health System

2/2020-12/2023

Charles S. Goodwin
Cogswell Benevolent Trust

11/2005-12/2023

Bob Litterst
Fidelity Investments (Ret)

11/2015-12/2024



2022 Easter Seals New Hampshire, Inc. Board of Directors

Charles Panasis
President
Brickwater Property Advisors

[Redacted]

11/2012-12/2024

Sanjeev Srinivasan
VP, Corporate Dev & Strategy
Hypertherm

[Redacted]

4/2021-12/2023

Tracey Pelton
Exec Dir, Business Dev & Mktg
PROCON LLC

[Redacted]

1/2018-12/2023

Rob Wieczorek
President, Wieczorek Insurance

[Redacted]

11/2013-12/2024

Richard Rawlings
Northwestern Mutual (Ret)

[Redacted]

12/1999-12/2024

General Counsel & Assistant
Secretary (non-voting member)
Bradford Cook, Esq.
Sheehan Phinney

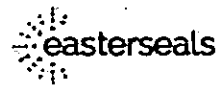
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11/2001-12/2022

Linda Roth
Long Term Care (Ret)

[Redacted]

12/2017-12/2023



MAUREEN ANN BEAUREGARD
President & CEO
Easterseals New Hampshire, Inc.

EDUCATION: B.S. University of New Hampshire

PROFESSIONAL EXPERIENCE:

2019 – Present Easterseals New Hampshire, Inc., Manchester, NH
<https://www.eastersealsnh.org/>
President/CEO

1991 – 2019 Families in Transition – New Horizons, Manchester, NH
<https://www.fitnh.org/>
President (2018-2019)
President and Founder (1991-2017)

1987 – 1991 State of New Hampshire, Division for Children and Youth
Services, Portsmouth, NH
<https://www.dhhs.nh.gov/dcyf/>
Child Protective Service Worker II

Maureen Ann Beauregard

Professional Expertise

Visionary/Tenacious	Strong Financial Acumen
Strategic Planning	Entrepreneur/Builder
Community Relationships	Experienced Communicator
Organizational Capacity Building	Team Building & Leadership

Professional Experience

November 1991–2019 Families in Transition

January 2018–2019
President, Families in Transition – New Horizons Manchester NH

Key Accomplishments

- Merged Families in Transition with the State's largest shelter and food pantry.
- Successfully led board strategy for combined organization.
- Developed and led public awareness and acceptance of combined organization.
- Merger resulted in being the State's largest organization in the provision of shelter, housing, food and services for homeless families and individuals.

December 2017 – June 2018
Receiver of Serenity Place Manchester, NH

Key Accomplishments

- Successfully navigated complex negotiations with the dissolution and replacement of critical substance use disorder program with the NH Charitable Trust office.
- Brought together key political leaders, businesses and NH's not-for-profit 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

- NH Charitable Foundation –Member, Board of Directors, Current
- NH Interagency Council to End Homelessness – Past Chairperson, Board of Directors, 2015
- Leadership New Hampshire, 2010
- Housing Action New Hampshire – Past Council Member, 2009
- Greater Manchester Chamber of Commerce – Past Member, Board of Directors, 2009.

Awards and Honors

- Greater Manchester Chamber of Commerce's Citizen of the Year, 2018
- Southern New Hampshire University, Loeffler Award, 2018
- University of New Hampshire, Granite State Award, 2018
- Business NH Magazine's Nonprofit of the Year, 2013

- Personally Authored and awarded +\$20M in HUD funding from 1995 – 2008.
- Developed 272 housing units and 199 shelter beds.
- Specialty Programs developed:
 1. Willows Substance Use Treatment Center – Outpatient and Intensive Outpatient services. Use of 3rd party insurance and state billing. Negotiations with State of NH.
 2. Two Transitional Living Programs; one for men and one for women. Use of 3rd party insurance and state billing. Negotiations with the State of NH.
 3. Recovery Housing - Safe housing for Moms with Children who are recovering from substance use disorder. Negotiated with State of NH.
 4. Open Doors – In-home substance use disorder services for parent(s) and therapeutic services for children.
 5. Connections to Recovery – 4 Geographic area outreach to homeless with substance use disorder. SAMSHA \$1.5M.
- Acquired Organizations Include:
 1. Manchester Emergency Housing, 2012. Developed and expanded new family shelter that also includes a Resource Center in 2015.
 2. New Hampshire Coalition to End Homelessness, 2014. Elevated organization as a leader in advocacy, research and training on behalf of homeless families and individuals.
- Organization developed to assist Families in Transition – New Horizons with double bottom line of assisting with financial sustainability and deeper mission impact include:
 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 Families in Transition – New Horizons. Both the property management and developer fees assist with the organization's sustainability.
 2. OutFITters Thrift Store, 2003. An LLC entrepreneurial business venture that provides profits and management fees to provide unrestricted resources for Families in Transition's mission. Assists in the sustainability of the organization and is the entry point for in-kind donors who become volunteers and eventually provide financial support the organization through financial donations.
 3. Wilson Street Condo Association, 2018. Development of housing and commercial real estate, \$3.9M. A project that houses a collaborative effort amongst four not-for profit organizations with a focus on a substance use disorder. Provides property management and developer fees to assist

- New Hampshire Business Review's Outstanding Women in Business, 2011
- Key to The City of Manchester by Mayor Robert Baines, 2005
- National Association of Social Workers; Citizen of the Year, 2005
- NH Business Review's Business Excellence Award, 2004
- Walter J. Dunfee Award for Excellence in Management, Organizational Award, 2004
- NH Commission on the Status of Women – Women's Recognition Award, 2003
- New Hampshire Housing Finance Authority, Best Practices in Housing Development, 2003

in organization's sustainability.

4. Antoinette Hill Condo Association, 2019. Purchase of housing units, \$1.6M. Provides property management and developer fees to assist in organization's sustainability.
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



Human Resources Professional with multi-state experience working as a strategic partner in all aspects of Human Resources Management.

Areas of expertise include:

**Strong analytical and organizational skills.
Ability to manage multiple tasks simultaneously
Employment Law and Regulation Compliance
Strategic management, mergers and acquisitions**

**Problem solving and complaint resolution
Policy development and implementation
Compensation and benefits administration**

PROFESSIONAL EXPERIENCE

Chief Human Resources Officer 2012-Present

**Senior Vice President Human Resources
Easter Seals, NH, VT, NY, ME, RI, Harbor Schools & Farnum Center
1998- 2012**

Reporting directly to the President with total human resources and administration. Responsible for employee relations, recruitment and retention, compensation, benefits, risk management, health and safety, staff development for over 2100 employees in a six state not-for-profit organization. Developed and implemented human resources policies to meet all organizational, state and federal requirements. Research and implemented an organizational wide benefits plan that is supportive of on-boarding and retention needs.

Developed and implemented a due diligence research and analysis system for assessing merger and acquisition opportunities. Partnered with senior staff team in preparation of strategic planning initiatives.

Member of the organizations Compliance Committee, Wellness Committee and Risk Management Committee. Attended various board meetings as part of the senior management team, and sit on the investment committee of the Board of Directors for Easter Seals NH, Inc.

**Human Resources Director
Moore Center Services, Inc., Manchester, NH
1986-1998**

Held progressively responsible positions in this not-for-profit organization of 450 employees. Responsible for the development and administration of all Human Resources

activities. Implemented key regulatory compliance programs and developed innovative employee relations initiatives in a rapidly changing business environment. Lead the expansion of the Human Resources department from basic benefit administration to becoming a key advisor to the senior management.

Key responsibilities included benefit design, implementation and administration; workers compensation administration; wage and salary administration, new employee orientation and training; policy development and communication; retirement plan administration; budgetary development; and recruitment.

EDUCATION

Bachelor of Science Degree, Keene State College, 1986
Minor in Human Resources and Safety Management
MS Organizational Leadership, Southern NH University (in process)

ORGANIZATIONS

Manchester Area Human Resource Association
Diversity Chair 2010
Society for Human Resource Management
BIA Human Resources
Health Care & Workforce Development Committee 2009, 2010

JOSEPH T. EMMONS

Easterseals NH ♦ 555 Auburn Street ♦ Manchester, NH 03103 ♦ (603) 621.3570 ♦ jtemmons@eastersealsnh.org

WORK EXPERIENCE

Easterseals NH

Sr. Vice President of Development

Sept. 2017 - present

Manage day-to-day operations of Easterseals Development and Communications office (14 person staff in NH, ME and VT)

- Analyze information compiled by Development Coordinators and Managers regarding current donors and prospects to identify major gift prospects and extend the number of targeted prospects by making personal visits.
- Assist other staff and volunteers in developing strategy and contacts for those donors and prospects for which others may have a primary contact.
- Work with the Accounting Department to develop a comprehensive gift policy and procedure guideline.
- Work with Board to enhance relationships and create greater fundraising and outreach possibilities.
- Hiring and supervision of grant, development and events staff.
- Develop and manage budgets relating to special events and grants as well as oversee cash management at the events.
- Develop long-term strategies for cultivation of new donors.
- Assist in strategic departmental planning in conjunction with the Vice President of Development and the development staff.
- Plan, implement, promote and evaluate assigned public relations, events or activities and other fundraising vehicles conducted by and for the Agency.
- Manage all aspects of special events, including recruitment, retention, and logistics.
- Organize, coordinate and supervise volunteers at special events.
- Oversee database manager who is responsible for the creation and management of potential participants and companies for events and provide reports as required.
- Work with and coordinate the activities of the National and Regional Corporate Sponsors to maintain a friendly and cooperative relationship, acquaint them with Easterseals' programs and services and advise and assist them in their fundraising activities.

Senior Director of Development

Nov. 2014 – Sept. 2017

Manage day-to-day operations of annual giving (4 staff members) and advancement services (6 staff members) for Saint Anselm College.

- Work with chapter members to enhance relationships and create greater fundraising and outreach possibilities.
- Develop and manage budgets relating to special events as well as oversee cash management at the events.
- Develop long term strategies for cultivation of new donors.
- Assist in strategic departmental planning in conjunction with the Vice President of Development and the development staff.
- Plan, implement, promote and evaluate assigned public relations, events or activities and other fundraising vehicles conducted by and for the Agency.
- Manage all aspects of special events, including recruitment, retention, logistics and new program development.
- Organize, coordinate and supervise volunteers at special events.
- Create and manage database of potential participants and companies for events and provide reports as required.

Saint Anselm College, Manchester, NH

Executive Director, Development and Advancement Services

Oct. 2013 – Nov. 2014

Manage day-to-day operations of annual giving (4 staff members) and advancement services (6 staff members) for Saint Anselm College

- Supervision of annual giving, stewardship, research and advancement services teams in College Advancement
- Oversee and implement all direct mail, e-mail and social media communication – including content, segmentation, timing, etc. – resulting in a 3.7 million dollars raised in annual giving for fiscal year 2014
- Manage all gift entry and database coordination
- Supervise campaign communications and stewardship programs - developing a stewardship plan resulting in 95% of donors receiving donor stewardship packages
- Act as liaison between College Advancement and Athletics resulting in increased athletic participation and dollars raised each of the last 3 years
- Provide and report on fundraising financials to Trustees

Director, Annual Giving

December 2010 – October 2013

Manage \$3 million annual giving program for Saint Anselm College

- Supervision of five person annual giving staff
- Engage and personally solicit annual fund gifts from 100 – 120 alumni yearly ranging from \$1,000 to \$10,000
- Established new reunion giving program and young alumni giving program
- Increased alumni participation from 17% in 2010 to 21% projected in 2013
- Create and implement annual appeal schedule and mailings

Associate Director, Annual Giving

July 2009 – December 2010

Support, implement and enhance the Saint Anselm Fund

- Engage and personally solicit annual fund gifts from 100 – 120 alumni yearly
- Create annual fund marketing pieces and solicitation letters for fundraising purposes
- Manage and support Reunion Giving programs for 4-5 classes yearly
- Support Office of Alumni Relations at college programs and events

Assistant Director, Annual Giving/ Director, Saint Anselm Phone-a-thon

June 2005 – June 2009

Support and enhance the Saint Anselm Fund as well as being responsible for all day-to-day activities of Saint Anselm College Phone-a-thon program

- Lead and facilitated Senior Class Gift Program, increasing student participation three consecutive years
- Manage and supervised staff of 60-65 students in requesting donations from all college alumni
- Implemented a new training program for all callers resulting in higher overall alumni participation
- Assisted the Manager of Advancement Services in creating a new database to streamline the input and updating of alumni records
- Increased dollars raised by the phone-a-thon from \$95,000 to \$170,000

Assistant Director, Alumni Relations

September 2004 – June 2005

Work with Vice President of Alumni Relations in planning, implementation and follow-up on all college events

- Created and designed invitations and brochures for college alumni events
- Recruited and managed volunteers to work various college events including Reunion Weekend, Homecoming, and others
- Effectively responded to and communicated with alumni regarding general alumni inquiries

SnapDragon Associates, Bedford, NH

Recruiter

April 2004 – September 2004

Worked with the President and Vice President of company in all day-to-day activities of the company

- Contacted possible clients (businesses) to provide recruiting services resulting in 2-3 new leads per week
- Searched for, contacted and interviewed top quality professionals for client positions

EDUCATION

Masters in Business Administration

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

Claire H. Gagnon, CPA



Experience

**Easterseals New Hampshire
Manchester, NH**

Senior Vice President/Controller

June 2007 – Current

- Supervise Senior level Accounting and Payroll staff and departments.
- Manage all accounting functions while ensuring the practice of net asset accounting in a multi-corporate multi-state growing environment.
- Serve as a member of the Senior Management team and participate in strategic planning for the organization.
- Serve as the management liaison to the board and audit committees, assisting the CFO as needed; effectively communicate and present critical financial matters at select board of trustees and committee meetings.
- Establish systems to ensure compliance with the requirements of: GAAP, Circular A-133, Federal and State agencies.
- Oversee preparation of all internal financial reporting to ensure accuracy, timeliness, and relevance.
- Oversee budget planning process, projections and variance analysis.
- Ensure the preparation of all required external reports for all entities ie; IRS form 990's.
- Oversee grants reporting functions.
- Oversee internal controls to include checks and balances, system testing, and procedure documentation and compliance with GAAP and other applicable standards.
- Oversee cash management system to include daily short-term investing and borrowing and cash flow forecasts.
- Perform financial analysis to include assessments for new projects and program initiatives.
- Explore and implement best practices and bench marking tools for related business functions.

**ShootingStar Broadcasting of NE, LLC
Derry, NH**

Director of Finance

September 2005 – February 2007

- Manage monthly financial statements and General Ledger Closing process. Includes reporting to outside sources; i.e., lenders and investors.
- Manage accounting staff and all aspects of accounting and business office.
- Prepare and/or review cash activity reports used in cash management on a weekly basis.
- Prepare departmental budgets and forecasts. Revise forecasts quarterly to monitor station's financial position.
- Manage Human Resource function for up to 60 employees, including managing union contractual obligations.
- Supervise credit and collection procedures for accounts receivable.
- Manage insurance and other vendor-related issues. Successfully replaced both employee benefits provider as well as 401(k) administrators.
- Manage FCC compliance requirements.
- Manage barter activity and activity reporting.

Claire H. Gagnon, CPA

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Daniel Webster Council, Boy Scouts of America, Inc.

Manchester, NH

Controller

1997 – September 2005

- Produce all monthly financial reports and monitor Council's financial position.
- Plan, develop and monitor the annual budget.
- Prepare all financial schedules for annual audit and assist with necessary tax filings.
- Participate and advise on the Investment Committee of the Council as well as prepare reports on a quarterly basis summarizing the activity in the \$13M endowment.
- Member of Management Team which is responsible for the administration of policies and procedures of the corporation.
- Prepare all payroll returns and year-end reports.
- Manage accounting staff and oversee accounts payables and receivables.
- Administer benefit programs including but not limited to 403(b) and insurance programs for over 40 employees.
- Serve Council in other capacities on various committees with business leaders in the community.

Lynne M. Hudson, PC

Andover, MA

Manager

1994 – 1997

- Supervise Audit, Reviews and Compilations.
- Prepare and review corporate, personal, fiduciary and payroll tax returns.
- Perform year-end inventory audits on Manufacturing companies.
- Serve as liaison for audits between IRS and Business, as well as personal clients.
- Perform year-end tax projections, tax planning and Management Advisory Services.
- Hire, train, Staff Development and Performance reviews.

Creelman & Smith

Boston, MA

Senior Accountant

1992 – 1994

- Preparation of Corporate, Personal and Non-Profit tax returns.

Smith Batchelder & Rugg

Manchester, NH

Senior Accountant

1988 - 1992

- Preparation of Corporate, Personal and Non-Profit tax returns.
- Staff auditor for various companies including financial, service and manufacturing industries.

Volunteer

Board Treasurer, New Hampshire Legal Assistance

Member 100 Women Who Care

Tax Preparer AARP

Graduate Leadership Greater Manchester 2019

2014-2018

Education

Plymouth State College, B.S. Accounting, May 1987

CPA Certified 1991

Granite State College, Leadership Academy, September 2015

LISABRITT SOLSKY, JD, CHIE



Trusted public sector executive leader specializing in healthcare, equity and the intersectional holistic health needs of individuals and families. Expertise in program design, implementation, and oversight. Recognized for process improvement and operational effectiveness within financially constrained enterprises. Data-driven decision maker skilled in relationship building. Valued for building dynamic and loyal teams that achieve superior, collaborative results for constituencies. Best suited for mission driven organizations.

EXPERTISE

- Strong New Hampshire public sector relationships
- Organizational strategy
- Policy development
- Government regulation & compliance
- Managed Care Operations
- Deep Medicaid service, eligibility and finance knowledge
- Government affairs
- State budgeting

EXPERIENCE

JUNE 2020-PRESENT

VICE PRESIDENT OF STRATEGY AND CORPORATE DEVELOPMENT, GRANITE STATE INDEPENDENT LIVING

Reporting to the CEO and responsible for creating multi-faceted roadmap for non-profit modernity and sustainability at the state's only Center for Independent Living that provides comprehensive services to individuals who experience disability. Portfolio includes strategic business development, advocacy, fundraising, events, donor management and communications. ACCOMPLISHMENTS: Procured multiple grants in first several months of tenure totaling \$100k; Oversaw acquisition of new business enterprise; Managed 2 website overhauls and redesigns; Supported other departments in collecting, analyzing and using data to drive decisions; Secured place in Business Development Learning Collaborative through NCIL; Wrote corporate COVID-19 policy; Assumed responsibility for corporate weekly newsletter making it a relevant, informative source of information and corporate communication.

MARCH 2015 – SEPTEMBER 2019

EXECUTIVE DIRECTOR, WELL SENSE HEALTH PLAN

Reporting to the CEO, this role is the most senior position on the ground, leading day-to-day operations of the state's largest and only not-for-profit Medicaid managed care organization. Maintained corporate relationships with government, regulators, thought leaders, legislators, community organizations, vendors and healthcare providers and systems. Set and implemented health plan strategy consistent with corporate financial and performance goals. Served on corporate executive team with chiefs. Led office of 65 employees across clinical, provider, operations, compliance and customer care domains.

ACCOMPLISHMENTS: Co-led successful drafting and submission of bid for second five-year, \$400M contract; established strategic partnerships with Families In Transition/New Horizons; advised legislative commission that reauthorized Medicaid adult expansion; rated a Best

Company to Work For by Business NH Magazine 2017 and 2018, and number one female led not-for-profit by Business NH Magazine 2016.

MARCH 2000 – FEBRUARY 2015

DEPUTY MEDICAID DIRECTOR, NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES

Served for seven years as Deputy Medicaid Director managing a portfolio that included managed care operations, data & analytics, health planning & research, State Plan & policy, government affairs, provider relations, member services and Children's Health Insurance Program (CHIP). Led team of 8-9 direct reports and supported Medicaid Director and Commissioner.

For eight years prior, served as General Counsel and Administrator in Division of Family Assistance, Estate Recovery, Office of Reimbursements and Administrative Rules Unit, providing policy support for programs of public assistance, managing an active probate and trust practice, and overseeing adoption of all departmental regulations.

ACCOMPLISHMENTS: successfully transformed the CHIP program to an MCHIP, saving the state millions of dollars while simultaneously expanding the breadth and depth of coverage for low-income children, launched the state's first mandatory Medicaid managed care program, oversaw publication of scholarly research on the health of New Hampshire's most vulnerable citizens.

1997 – 2000

STAFF ATTORNEY, MERRIMACK VALLEY LEGAL SERVICES

1996 – 1997

LEGAL ADVOCATE & VOLUNTEER COORDINATOR, DOVE, INC.

EDUCATION

JURIS DOCTOR, UNIVERSITY OF THE DISTRICT OF COLUMBIA, DAVID A. CLARKE SCHOOL OF LAW

One of the nation's only public interest law schools and an HBCU.

BACHELOR OF ARTS, UNIVERSITY OF MASSACHUSETTS, AMHERST

Major in English, minor in Women's Studies. Participated in National Student Exchange Program. Lived and worked in fully functioning co-operative dormitory; served on dorm house council for 3 semesters.

DISTINCTIONS

Member Massachusetts Bar Association (retired)

Member New Hampshire Bar Association (inactive)

Earned America's Health Insurance Plans Certified Health Insurance Executive credential (2016)

Business NH Magazine Top Woman-Led Business recognition (2016)

Business NH Magazine Best Company to Work For (2017 & 2018)

Business and Industry Association "Above and Beyond Award" recipient (2011)

Manchester Union Leader 40 Under Forty honoree (2010)

Leadership New Hampshire (2008)

CIVIC ENGAGEMENT

Member New Hampshire Governor's Interagency Council on Homelessness (2018-2021)

Board of Directors, New Hampshire Public Health Association (2020 to present)

NH COVID-19 Equity Task Force (2020-present) led "Justice Involved" Workgroup promoting needs/interests of incarcerated people vis-à-vis COVID-19

Board of Directors, NH Women's Foundation F/K/A Women's Initiative (2010 – 2015)

Leadership NH Selection Committee (2014 – 2018)

NH Bar Association Lawyer & Judge In Every School (2006, 2007)

CATHY KUHN, PHD

Louisville, KY

STRATEGIST | COMMUNITY RELATIONS | NONPROFIT MANAGEMENT

Agile, innovative leader with a proven record of accomplishments, creating long-standing trust and respect from executives, staff, key stakeholders, and media. Results-oriented professional with a natural ability to motivate others to achieve desired outcomes. Knowledgeable and articulate advocate with a proven track record of results

Signature Achievements & Competencies

- Doubled budget of the Metropolitan Housing Coalition in one year with private foundation grants and contracts.
- Managed over \$4 million in local, federal and state funding sources at Families in Transition. Secured over \$400,000 in private foundation grants in 2019, over \$500,000 in private foundation grants in 2018, as well as a new federal grant for \$1.5 million over five years.
- Provided strategic direction for all agency activities including Emergency Shelter and Housing Services, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Served as subject matter expert on the issue of homelessness across the state of New Hampshire. Currently serve as subject matter expert for TV, radio and print media on a range of issues related to safe and affordable housing in Louisville, KY.
- Develop and foster strong relationships with city, state, federal and corporate partners.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed by Governor Hassan and Governor Sununu.

PROFESSIONAL HIGHLIGHTS

EXECUTIVE DIRECTOR

Metropolitan Housing Coalition Louisville, KY | October 2020 - Present

- Responsible for all aspects of agency operations including board development and engagement, financial management and forecasting; fundraising; strategic planning; communications and marketing; outcomes and evaluation.
- Leader in advocacy regarding all aspects of affordable housing including fair housing; vacant and abandoned properties; land development code reform; utility insecurity.
- Led successful application for national affordable housing learning collaborative. Louisville was 1 in 8 cities selected for participation in the Housing Solutions Collaborative in partnership with over 10 local organizations.
- Received \$120,000 research grant to investigate interventions to reduce the high rate of evictions in Louisville.
- Serve as local expert on issues related to affordable housing, participating on dozens of local housing committees and panels, as well as key spokesperson for TV, print, and radio media.

CATHY KUHN, PHD

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PROFESSIONAL HIGHLIGHTS - CONTINUED

HOUSING DEVELOPMENT CONSULTANT

Easter Seals NH, VT and ME | January-July 2021

- Provide consultation to Easter Seals NH on acquisition of new permanent supportive housing projects for people experiencing homeless in New Hampshire.
- Provide assistance to Easter Seals NH on the development of new affordable housing in Northern New England.
- Provide consultation to Easter Seals NH on Property Management processes and funding compliance.

PROFESSIONAL HIGHLIGHTS - CONTINUED

CHIEF STRATEGY OFFICER/INTERIM TEAM EXECUTIVE DIRECTOR

Families in Transition Manchester, NH | Oct 2019-June 2020

VP, Research and Training (2009-2019) Director, Housing Development (2007-2008)

- Appointed Interim Team Leader after departure of agency founder in October 2019. Assigned supervisory responsibilities for staff and departments formerly supervised by the former President including Property Maintenance and Housing Development, Resource Development, and Marketing and Communications.
- Led the agency through the COVID-19 pandemic, successfully and immediately standing up the city's only decompression and quarantine site for people experiencing homelessness. Ensured a safe working environment for all staff and a safe living environment for over 500+ people per night.
- Core member of senior management team providing strategic direction and operational management for organization with \$13M budget and 200+ staff, operating programs in four cities and towns in New Hampshire.
- Provided strategic direction for Emergency Shelter and Housing Intake, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Acted as agency spokesperson.
- Led fundraising, construction and programmatic development of new emergency shelters and permanent supportive housing programs across New Hampshire.
- Acted as the direct supervision to 11 staff at all levels ranging from senior management, mid-management, frontline, administration and 1 VISTA (Volunteer in Service to America).
- Provided strategic guidance in the merger of the organization with another large nonprofit and provided oversight for the rebranding process.
- Successfully started Housing Benefits, an independent Community Housing Development Organization (CHDO) and ensured compliance with 501c3 and CHDO requirements.
- Managed the maintenance and administration of existing and new housing projects.
- Led agency evaluation efforts on existing programs and services to ensure fidelity with evidence-based models.
- Led high quality training and educational forums for both staff and citizens on existing research regarding homelessness and the provision of evidence based practices.

CATHY KUHN, PhD

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PROFESSIONAL HIGHLIGHTS - CONTINUED

DIRECTOR

New Hampshire Coalition to End Homelessness | 2012-2020

- Established, developed and managed agency Board of Directors.
- Led statewide advocacy activities in the response to COVID-19 highlighting the need for shelter decompression, isolation and quarantine locations, testing, and PPEs for staff and people experiencing homelessness in NH.
- Served as subject matter expert on the issue of homelessness across the state.
- Developed and authored annual report on the State of Homelessness in New Hampshire.
- Management of all programmatic and financial affairs of the agency including strategic planning and implementation of new programming.
- Created and implemented the Granite Leaders Program, a six month leadership training program for people with histories of homelessness interested in leadership opportunities in their communities.
- Provided trainings on trauma informed services and other best practices in service provision for people experiencing homelessness.
- Researched and authored Community Analyses of Housing and Homelessness, Wakefield, NH. 2018
- Developed and implemented marketing strategies and public awareness activities.
- Identified and led statewide collaborations and innovations in homeless services, including the establishment of the NH Homeless Advocate Leader Collaborative.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed under Governor Hassan and Governor Sununu.
- Led state and local advocacy efforts including public testimony at legislative hearings.
- Founded Research Program Facilitating Research on Homelessness with faculty and students in institutions of higher learning across NH.

PROFESSIONAL HIGHLIGHTS - CONTINUED

ADJUNCT PROFESSOR

**St Anselm College, Southern New Hampshire University, New Hampshire Technical Institute
Manchester and Concord, NH | 2006 – Present**

- Courses taught include: Social and Professional Issues in Human Services; Introduction to Sociology; Poverty and Social Welfare Policy; Sociology of Gender; Social Stratification; Race and Ethnicity; Family and Society.
- Consistently receive high evaluations from students of all backgrounds and abilities.

Additional Achievements, Education & Board Service, Continued Page 3

PROFESSIONAL HIGHLIGHTS - CONTINUED

**UNITED STATES PEACE CORPS VOLUNTEER
PANAMA | 1997-1999**

- Environmental Education Instructor, Grades K-5.

CATHY KUHN, PhD

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EDUCATION & PROFESSIONAL DEVELOPMENT

Ph.D. Sociology/Urban Studies, July 2006
Michigan State University

Master of Science, Resource Development/Urban Studies, May 2001
Michigan State University

Bachelor of Science, *cum laude*, Environmental Studies, May 1995
Rollins College, Winter Park, FL

BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS

Co-Author of Chapter in Forthcoming Book. Oxford University Press comprehensive, interdisciplinary volume on hope. "Hope and Homelessness." with Therese Seibert, PhD | May 2021-Present.

Awardee, 2020 Home Matters in NH Award for Affordable Housing and Ending Homelessness Advocacy in NH.
December 16, 2020.

Chair, NH Governor's Interagency Council on Homelessness | 2016 – August 2020.

Vice Chair, Manchester Continuum of Care | 2017-August 2020.

Governing Council Member, Housing Action New Hampshire | 2016– August 2020.

Member, Housing and Community Development Planning Committee | 2018-August 2020.
New Hampshire Housing and Finance Authority

Board Member, Concord Coalition to End Homelessness | 2014-2016

Graduate, Leadership New Hampshire | Class of 2019

Awardee, NH Union Leader 40 Under Forty | Class of 2012
Recognizing young leaders making a difference in the state.

Interviewee, Movers & Shakers iHeartRADIO Show | June 2020
A series of interviews of leaders from all over the country

Guest on NHPR's The Exchange Radio Show | 2013, 2014, 2015, 2016 and 2019.

Guest on KY Radio Alliance Show | 2021

CATHY KUHN, PhD
[REDACTED]

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[REDACTED]

BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS, CONTINUED

Guest on Louisville Public Meida's *In Conversation* Radio Show | September 2021

Subject Matter Expert

Appearance in TV and print media sources including
WMUR, NH1, Union Leader, Seacoast Online, HIPPO, Manchester Ink Link,
NH Business Review, Laconia Daily Sun, Christian Science Monitor, AP, Courier Journal, Louisville Public Media, Spectrum
News, etc.de

Peter C. Hastings

C-LEVEL INFORMATION TECHNOLOGY EXECUTIVE

With 30 years of IT Experience and Track record of Success Delivering Results-Driven Technology Solutions

Career Profile

Results-driven IT Executive with expertise envisioning and leading technology-based, multi-million-dollar budget initiatives, grounded solidly on business and economic value. Proven track record management career, marked by demonstrated ability to build performance-driven teams and achieve cross-functional business objectives. A valued member of senior executive teams, contributing a seasoned road-based perspective to create practical IT strategies and implementing plans designed for maximum return at the lowest cost.

Core areas of expertise include:

➤ IT Strategy and Execution	➤ Global ERP Implementations	➤ Organization Design & Restructuring
➤ Time and Resource Optimization	➤ Process Improvement	➤ Team Building & Leadership
➤ Enterprise IT Systems	➤ Information Architecture	➤ New Product & Technology Launch
➤ Project and Program Management	➤ Corporate Mission Fulfillment	➤ Multi-Million Dollar Budget Management
➤ PMO Management	➤ Cyber Security leadership	➤ Vendor & Contract Negotiations
➤ Matrix Management	➤ Global Management	➤ Innovation leadership
➤ Merger & Acquisitions	➤ Disaster Recovery	➤ Homeland Security
➤ Private Sector	➤ Change Management	➤ Public Policy
➤ Higher Education Sector	➤ Non - Profit Sector	➤ State Government Sector

Selected value-offered Highlights

- **Making Cyber Security a critical priority;** Demonstrating that Cybersecurity needs to be a top priority of every organization through examples. Then creating policy and awareness training to ensure the security of all environments by each.
- **Driving force to standardized Software configuration Management Enterprise-Wide;** drove innovation in the State of New Hampshire by standardizing software development processes across the enterprise, utilizing a centralized software configuration management tool. Oversaw an enterprise migration from individual servers to a virtual enterprise environment containing over 300 servers saving both money and staff hours.
- **Led team to standardize a hybrid ERP implementation process for global deployment;** produced an Oracle ERP implementation methodology that utilized internal personnel instead of consultants saving the company over 20 million dollars in 6 years. This process streamlined the project schedule from 12 months to 21 weeks per manufacturing facility. This methodology was executed in 24 countries over 24 months, resulting in the conversion of 108 manufacturing facilities to a common ERP platform.

PROFESSIONAL EXPERIENCE

Easterseals - Manchester, NH

November 2021 – Present

Chief Information Officer / Information Security Officer

Leading information technology functions of the organization, serving as an integral partner and member of the Senior Management team. Guiding Information Technology strategy to support and strengthen Easter Seals. Implementing the current information security initiatives throughout the agency while planning for changes in a defensive and offensive posture to meet future threats.

Merrimack College – No. Andover MA

July 2015 – November 2021

Associate Vice President/CIO

Part of the Senior Leadership Team to provide vision, leadership, strategic planning, increase customer service, bringing credibility to IT, drive critical change in technology to meet the mission and strategic plan of Merrimack College. To ensure that the college's technology infrastructure is being maintained, protected and provides the functional tools for the college's mission of higher education. To provide fiscal leadership in developing an IT budget based on the approved plan and responsible infrastructure goals in supporting the higher education needs of the college. Support institution initiatives such as Mobile Merrimack that supports thousands of iPads for teaching in the classrooms.

STATE OF NEW HAMPSHIRE - Concord, New Hampshire
Commissioner/CIO Department of Information Technology
Acting Commissioner/CIO Department of Information Technology
Interim Commissioner/CIO Department of Information Technology

March 2007 to August 2014
June 5, 2013, to August 2014
October 17, 2012, to June 5, 2013
April 2010 to February 2011

Reported to the Governor of the State of New Hampshire - managed the Department of Information Technology (DoIT), an agency which has a staff of over 350 and an annual budget that exceeds 60 million dollars. DoIT is responsible for all IT support for the State's 65 agencies and over 10,000 full-time employees, including cybersecurity, desktops, servers, applications, networks and providing services to the over 1.3M citizens of the State.

Director of Agency Software Division

March 2008 – June 2013

Reported to the CIO of the State of New Hampshire - managed the Agency Software Division (ASD) in 20 of the State's largest agencies overseeing the efforts of over 160 staff. Engaged Agency Commissioners and senior management in the development of tactical and strategic plans, reporting, budgets, problem resolutions, and promoted DoIT best practices, policies, standards and procedures.

Agency IT Leader (Department of Safety)

March 2007 – March 2008

Reported to the Director of the Agency Software Division - managed the IT organization responsible for the software development, production and maintenance of all software applications for the State of New Hampshire's Department of Safety. The Department of Safety encompasses the State Police, Highway Patrol, Bureau of Emergency Management and Department of Motor Vehicle.

VECTRON INTERNATIONAL CORP - Hudson, NH

July 2005 – February 2007

Director of Global IT

Reported to the CFO - responsibilities encompassed managing the \$10 million IT budget, 4 direct and 13 indirect reports providing global support for continuous operations for ERP, LAN/WAN, infrastructure, telecommunications, and end-user computing environment. □

SANMINA-SCI Corp - Salem, NH

April 1996 – January 2005

Sr. Director of Global EMS Services

January 2003 – January 2005

Managed a direct staff of 10 and was responsible for the planning, master scheduling and managing the migrating of 108 global manufacturing facilities to the Oracle 11i ERP System.

Sr. Director of Mergers & Acquisitions, Administration

November 2001 – January 2003

Managed a direct staff of 7 and was responsible for creating, developing and managing the M&A administration team while managing the IT \$35M budget.

Sr. Director of Global Applications

April 2000 – November 2001

Managed a direct staff of 25 and worked closely with other Directors to understand their business requirements and issues to translate them into technical deliverables for the application group.

Director of Americas Field IT

April 1996 – April 2000

Managed a direct staff of 30 and was responsible for supporting 65 manufacturing facilities throughout North American and for supporting all aspects regarding telecommunications and business systems in the Eastern division of the company.

Education and Credentials

Merrimack College: Master's of Science in Management - MSM

Rivier University: Awarded a BA in Individualized Studies - Summa Cum Laude

Northern Essex Community College: Awarded an Associates in Electronic Technologies - Cum Laude

Military

United States Army, Honorable Discharge

Affiliations

Sigma Iota Epsilon (SIE)
 National Organization of State CIOs' (NASCIO)
 Multi-State Information Sharing & Analysis Center (MS-ISAC)
 National Association of Insurance Commissioners (NAIC)
 State of New Hampshire Town Clerks Association

Interests

Family
 Chess
 Outdoor Activities
 Theater
 Music
 Building

EASTER SEALS NEW HAMPSHIRE, INC.Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Maureen Beauregard	President & CEO	\$309,000.00	0%	\$0
Claire Gagnon	CFO	\$170,000.00	0%	\$0
Lisabritt Solsky Stevens	CGO	\$170,000.00	0%	\$0
Catherine Kuhn	CTPRO	\$170,000.00	0%	\$0
Joseph Emmons	CDO	\$148,526.00	0%	\$0
Tina Sharby	CHRO	\$183,855.00	0%	\$0
Peter Hastings	CIO	\$185,000.00	0%	\$0


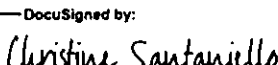
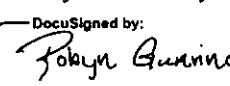
Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-04)

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Lakes Region Community Services Council		1.4 Contractor Address 719 North Main Street Laconia, NH 03246	
1.5 Contractor Phone Number 603-581-1505	1.6 Account Number 05-95-48-481010-7872; 05-95-48-481010-9255	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$1,319,856
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/9/2022		1.12 Name and Title of Contractor Signatory Rebecca Bryant CEO	
1.13 State Agency Signature DocuSigned by:  Date: 6/9/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/9/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor Initials RB
Date 6/9/2022

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

Contractor Initials ds
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Date 6/9/2022

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

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

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

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide Home Health Services in this Agreement 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:
 - 1.1.1. New Hampshire's Medicaid State Plan.
 - 1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicare Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. 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:
 - 1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
 - 1.2.2. 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).
 - 1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).
 - 1.2.4. 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).
- 1.3. The Contractor shall ensure services are available in Belknap, Grafton and Sullivan Counties.
- 1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.
- 1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.
- 1.6. **Adult In-Home Care/In-home Care Services**
 - 1.6.1. 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:
 - 1.6.1.1. 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

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies, as applicable.

- 1.6.1.2. 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
- 1.6.1.3. Light housekeeping tasks.
- 1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.

1.7. Service Administration

1.7.1. Access to Services

- 1.7.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:
 - 1.7.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.7.2., below; and
 - 1.7.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.

1.7.2. Client Request and Application for Services

- 1.7.2.1. 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:
 - 1.7.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
 - 1.7.2.1.2. 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

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

Title III In Home Care Services, In Home Health Aide Level of Care Services, and In Home Nursing Level of Care Services.

1.7.3. Client Eligibility Requirements for Services

- 1.7.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.
- 1.7.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program in Section 1.7.7.2., 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 1.2.
- 1.7.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.
- 1.7.3.4. 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 1.2.
- 1.7.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
- 1.7.3.6. 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.

1.7.4. Client Assessments and Service Plans

- 1.7.4.1. 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.
- 1.7.4.2. 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.

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RB

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

1.7.4.3. 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.

1.7.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.

1.7.5. Person Centered Provision of Services

1.7.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:

1.7.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.

1.7.5.1.2. Individual's wishes, values, and beliefs are considered and respected.

1.7.5.1.3. Individuals are listened to; needs and concerns are addressed.

1.7.5.1.4. Individuals receive the information they need to make informed decisions.

1.7.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.

1.7.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.

1.7.5.1.7. Individual's rights are affirmed and protected.

1.7.5.1.8. Individuals are protected from exploitation, abuse, and neglect.

1.7.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

documents already being used by the Contractor.

1.7.6. Client Fees and Donations

1.7.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:

1.7.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.9.7. Adult Protection Services;

1.7.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;

1.7.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;

1.7.6.1.4. Shall not bill or invoice clients and/or their families; and

1.7.6.1.5. Shall ensure that all donations support the program for which donations were given.

1.7.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:

1.7.6.2.1. May charge fees to individuals, (except as stated in Section 1.7.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.

1.7.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.

1.7.6.2.3. 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.

1.7.6.2.4. Shall ensure that all fees support the program for which donations were given.

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1.7.7. Adult Protection Services

- 1.7.7.1. 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.
- 1.7.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
- 1.7.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 1.7.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.

1.7.8. Referring Clients to Other Services

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

1.7.9. Client Wait Lists

- 1.7.9.1. 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.
- 1.7.9.2. 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.
- 1.7.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:
 - 1.7.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.
- 1.7.9.4. The Contractor shall include at a minimum the following information on its wait list:
 - 1.7.9.4.1. The individual's full name and date of birth.
 - 1.7.9.4.2. The name of the service being requested.

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**New Hampshire Department of Health and Human Services
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EXHIBIT B

- 1.7.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.
- 1.7.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 1.7.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.
- 1.7.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.
- 1.7.9.4.7. A brief description of the individual's circumstances and the services he or she needs.
- 1.7.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
 - 1.7.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
 - 1.7.9.5.2. Declining mental or physical health of the caregiver.
 - 1.7.9.5.3. Declining mental or physical health of the individual.
 - 1.7.9.5.4. Individual has no respite services while living with a caregiver.
 - 1.7.9.5.5. Length of time on the wait list.
 - 1.7.9.5.6. When two (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.
 - 1.7.9.5.7. 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 NH

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**New Hampshire Department of Health and Human Services
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EXHIBIT B

Administrative Rules He-E 501.14 (f) and
He-E 502.13.

- 1.7.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.7.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.7.10. E-Studio Electronic Information System
 - 1.7.10.1. 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.
 - 1.7.10.2. 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.
 - 1.7.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 1.7.11. Grievance and Appeals Process
 - 1.7.11.1. 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:
 - 1.7.11.1.1. The client's name.
 - 1.7.11.1.2. The type of service received by the client.
 - 1.7.11.1.3. The date of written complaint or concern of the client.
 - 1.7.11.1.4. The nature/subject of the complaint or concern of the client.
 - 1.7.11.1.5. The staff position in the agency who addresses complaints and concerns.
 - 1.7.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.

**New Hampshire Department of Health and Human Services
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EXHIBIT B

- 1.7.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.
- 1.7.12. Client Feedback
 - 1.7.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 1.7.13. Support Services During an Emergency, Disaster or Crisis
 - 1.7.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.
 - 1.7.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:
 - 1.7.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with questions to additional sources of information.
 - 1.7.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.
 - 1.7.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.
 - 1.7.13.2.4. Planning and organizing vaccination activities.
 - 1.7.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.
 - 1.7.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.
- 1.8. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.
- 1.9. The Contractor shall maintain a level of staffing necessary to perform and carry

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EXHIBIT B

out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement.

- 1.10. 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.
- 1.11. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
- 1.12. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:
 - 1.12.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.12.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.12.3. A description of time frames necessary for obtaining staff replacements;
 - 1.12.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
 - 1.12.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.13. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.14. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.15. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
 - 1.15.1. Desk reviews; or
 - 1.15.2. On-site reviews.
- 1.16. Reporting
 - 1.16.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The

**New Hampshire Department of Health and Human Services
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EXHIBIT B

Contractor shall ensure:

- 1.18.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
- 1.18.1.2. The report includes, but is not limited to:
 - 1.18.1.2.1. Expenses by program service provided.
 - 1.18.1.2.2. Revenue, by program service provided, by funding source.
 - 1.18.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.7.6.
 - 1.18.1.2.4. Actual Units served, by program service provided, by funding source.
 - 1.18.1.2.5. Number of unduplicated clients served, by service provided, by funding source.
 - 1.18.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
 - 1.18.1.2.7. Unmet need/waiting list.
 - 1.18.1.2.8. Lengths of time clients are on a waiting list.
 - 1.18.1.2.9. 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.
 - 1.18.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
 - 1.18.1.2.11. A plan to address how to resolve the issues in Section 1.18.1.2.10.

1.16.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.17. Performance Measure

1.17.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

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

3.3. Credits and Copyright Ownership

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

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6/9/2022

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.
 - 3.3.3.4. Posters.
 - 3.3.3.5. Reports.
- 3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

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

**New Hampshire Department of Health and Human Services
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EXHIBIT B

payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-3, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

105 Pleasant Street
Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

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Exhibit C-1 Rate Sheet

Home Health Services - Lakes Region Community Services Council (Belknap County)

7/1/2022 through 06/30/2023 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	33,451	\$12.00	\$ 401,412.00
Title IIIB In Home Services	1/2 Hour	5,659	\$12.00	\$ 67,908.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

7/1/2023 through 06/30/2024 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	33,451	\$12.00	\$ 401,412.00
Title IIIB In Home Services	1/2 Hour	5,659	\$12.00	\$ 67,908.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials: OS
RB

Date: 6/9/2022

Exhibit C-2 Rate Sheet

Home Health Services - Lakes Region Community Services Council (Grafton County)

7/1/2022 through 06/30/2023 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	6,400	\$12.00	\$ 76,800.00
Title IIIB In Home Services	1/2 Hour	305	\$12.00	\$ 3,660.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

7/1/2023 through 06/30/2024 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	6,400	\$12.00	\$ 76,800.00
Title IIIB In Home Services	1/2 Hour	305	\$12.00	\$ 3,660.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials: os
RB

Date: 6/9/2022

Exhibit C-3 Rate Sheet

Home Health Services - Lakes Region Community Services Council (Sullivan County)

7/1/2022 through 06/30/2023 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	7,605	\$12.00	\$ 91,260.00
Title IIIB In Home Services	1/2 Hour	1,574	\$12.00	\$ 18,888.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

7/1/2023 through 06/30/2024 Service Units

Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	7,605	\$12.00	\$ 91,260.00
Title IIIB In Home Services	1/2 Hour	1,574	\$12.00	\$ 18,888.00
Title IIIB Home Health Aide	1/2 Hour	0	\$16.00	\$ -
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials: DS
RB

Date: 6/9/2022

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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Vendor Initials _____
Date 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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


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

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

Vendor Name: Lakes Region Community Services

6/8/2022

Date

DocuSigned by:

 Name: Rebecca Bryant
 Title: CEO



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

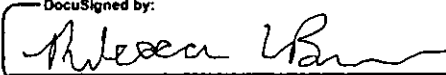
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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

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

Vendor Name: Lakes Region Community Services

6/8/2022

Date

DocuSigned by:

 Name: Rebecca Bryant
 Title: CEO

DS
 RB
 Vendor Initials
 Date 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit F

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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Lakes Region Community Services

6/8/2022
Date

DocuSigned by:
[Signature]
Name: Rebecca Bryant
Title: CEO

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RB

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



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

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

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

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

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

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Lakes Region Community Services

6/8/2022

Date

DocuSigned by:

Name: Rebecca Bryant
Title: CEO

Exhibit G

Contractor Initials

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

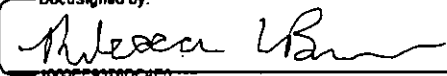
The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

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

Contractor Name: Lakes Region Community Services

6/8/2022

Date

DocuSigned by:

Name: Rebecca Bryant
Title: CEO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

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Contractor Initials

RB

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

3/2014

Contractor Initials

RB

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

3/2014

Contractor Initials

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

Lakes Region Community Services

The State by:

Name of the Contractor

Christine Santaniello

Rebecca Bryant

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Rebecca Bryant

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

CEO

Title of Authorized Representative

Title of Authorized Representative

6/9/2022

6/8/2022

Date

Date

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RB

New Hampshire Department of Health and Human Services
Exhibit J



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

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

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

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

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

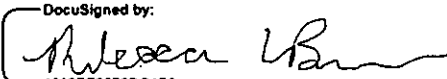
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees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

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

Contractor Name: Lakes Region Community Services

6/8/2022

Date

DocuSigned by:

 Name: Rebecca Bryant
 Title: CEO

DS
 RB

Contractor Initials
 6/8/2022
 Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 122778277

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

X NO YES

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

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

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

NO YES

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

DS
RB

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

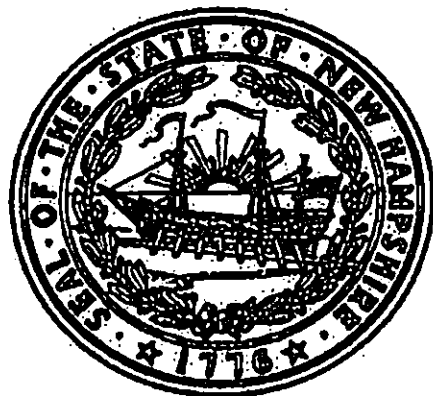
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that 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 : 0005756465



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Lynn Hilbrunner, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Lakes Region Community Services Council
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 18, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

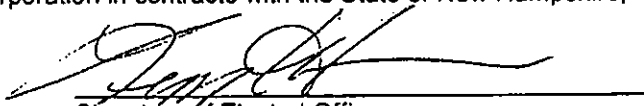
VOTED: That Rebecca L. Bryant (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Lakes Region Community Services Council to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 6/8/2022



Signature of Elected Officer
Name: Lynn Hilbrunner
Title: Board Secretary

Client#: 1842747

LAKESREG5

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/10/2021

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

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

PRODUCER USI Insurance Services LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	CONTACT NAME: Elizabeth Mallhot PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): 781-376-5035 E-MAIL ADDRESS: Elizabeth.Mallhot@usi.com														
INSURED Lakes Region Community Services Council 719 North Main Street Laconia, NH 03246	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Philadelphia Insurance Company</td> <td style="text-align: center;">32204</td> </tr> <tr> <td>INSURER B : Granite State Work Comp Manuf</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Philadelphia Insurance Company	32204	INSURER B : Granite State Work Comp Manuf		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSUR LTR	TYPE OF INSURANCE	ADOL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		PHPK2350720	12/01/2021	12/01/2022	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMPROP AGG \$3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY		PHPK2350717	12/01/2021	12/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10,000		PHUB793607	12/01/2021	12/01/2022	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	WC0120211002953	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Abuse Professional		PHPK2350720 PHPK2350720	12/01/2021 12/01/2021	12/01/2022 12/01/2022	\$1,000,000 / \$3,000,000 \$1,000,000 / \$3,000,000

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

CERTIFICATE HOLDER NH Dept. of Health & Human Serv. Office of Bus Operations Procurement, 129 Pleasant St. Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



Mission Statement

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, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS**

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

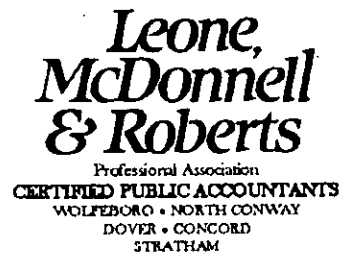
CERTIFIED PUBLIC ACCOUNTANTS

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Lakes Region Community Services Council, Inc.
Laconia, New Hampshire

Report on the Financial Statements

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, 2021 and 2020, 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, 2021.

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting 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, 2021 and 2020, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Lakes Region Community Services Council, Inc.'s June 30, 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 9, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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 21-23 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 13, 2021, on our consideration of Lakes Region Community Services Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Lakes Region Community Services Council, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Lakes Region Community Services Council, Inc.'s internal control over financial reporting and compliance.

*Leone McDowell Roberts,
Professional Association*

Wolfeboro, New Hampshire
October 13, 2021

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,525,100	\$ 6,090,997
Accounts receivable:		
Medicaid	1,682,904	2,560,926
Other, net of allowance for doubtful accounts of \$50,000 at June 30, 2021 and 2020	214,658	443,943
Prepaid expenses	40,921	53,598
Total current assets	<u>9,463,583</u>	<u>9,149,464</u>
PROPERTY AND EQUIPMENT, NET	<u>3,222,732</u>	<u>3,454,418</u>
OTHER ASSETS		
Due from affiliates, net	-	79,985
Deposits	35,779	37,779
Total other assets	<u>35,779</u>	<u>117,764</u>
Total assets	<u>\$ 12,722,094</u>	<u>\$ 12,721,646</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Accounts payable	\$ 1,178,111	\$ 1,111,944
Accrued salaries, wages, and related expenses	1,019,729	616,961
Accrued earned time	341,492	335,958
Refundable advances	822,766	160,551
Other accrued expenses	177,139	380,797
Total current liabilities	<u>3,539,237</u>	<u>2,606,211</u>
LONG TERM LIABILITIES		
Due to affiliates, net	1,635,605	-
State of NH - Emergency Healthcare System Relief loan	-	50,000
Paycheck Protection Program loan	-	2,739,774
Total long term liabilities	<u>1,635,605</u>	<u>2,789,774</u>
Total liabilities	<u>5,174,842</u>	<u>5,395,985</u>
NET ASSETS		
Without donor restrictions	6,345,800	6,074,046
With donor restrictions	1,201,452	1,251,615
Total net assets	<u>7,547,252</u>	<u>7,325,661</u>
Total liabilities and net assets	<u>\$ 12,722,094</u>	<u>\$ 12,721,646</u>

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS				
Revenues				
Program fees	\$ 1,456,334	\$ -	\$ 1,456,334	\$ 1,531,460
Medicaid	23,598,558	-	23,598,558	22,409,638
Client resources	103,687	-	103,687	93,447
Other third party payers	3,150	-	3,150	1,463
Public support	580,458	-	580,458	533,685
Private foundations	143,618	-	143,618	192,163
Production/service income	85,979	-	85,979	119,584
Investment	4,917	-	4,917	24,647
State of New Hampshire - DDS	1,352,063	-	1,352,063	1,368,101
Management fees	14,400	-	14,400	14,400
Paycheck Protection Program loan forgiveness	2,739,774	-	2,739,774	-
Other	1,382,750	-	1,382,750	1,213,220
Total revenues	<u>31,465,688</u>	<u>-</u>	<u>31,465,688</u>	<u>27,501,808</u>
Expenses				
Program services				
Service coordination	1,421,530	-	1,421,530	1,057,722
Day programs	2,830,723	-	2,830,723	3,228,898
Early intervention	698,801	-	698,801	681,659
Enhanced family care	3,592,782	-	3,592,782	3,309,717
Community options	211,753	-	211,753	208,225
Community residences	11,349,551	-	11,349,551	10,598,006
Transportation	45,642	-	45,642	45,234
Family support	4,322,942	-	4,322,942	4,098,763
Other DDS	8,690	-	8,690	22,796
Other programs	1,533,162	-	1,533,162	1,452,563
Supporting activities				
General management	5,050,235	50,163	5,100,398	2,711,455
Fundraising	128,123	-	128,123	142,685
Total expenses	<u>31,193,934</u>	<u>50,163</u>	<u>31,244,097</u>	<u>27,557,723</u>
CHANGE IN NET ASSETS	271,754	(50,163)	221,591	(55,915)
NET ASSETS, BEGINNING OF YEAR	<u>6,074,046</u>	<u>1,251,615</u>	<u>7,325,661</u>	<u>7,381,576</u>
NET ASSETS, END OF YEAR	<u>\$ 6,345,800</u>	<u>\$ 1,201,452</u>	<u>\$ 7,547,252</u>	<u>\$ 7,325,661</u>

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Service Coordination</u>	<u>Day Programs</u>	<u>Early Intervention</u>	<u>Enhanced Family Care</u>	<u>Community Options</u>
PERSONNEL COSTS					
Salaries and wages	\$ 934,503	\$ 1,789,990	\$ 477,963	\$ 218,515	\$ 145,494
Employee benefits	252,181	482,778	129,591	59,413	38,969
Payroll taxes	67,533	113,499	34,969	15,788	9,933
PROFESSIONAL FEES AND CONSULTATIONS					
Clerical contracted staff	-	-	-	-	-
Client treatment & therapies	87,547	-	-	3,249,247	-
Accounting/auditing	-	-	-	-	-
Legal	6,025	-	-	-	-
Subcontract services	390	-	25,343	-	-
Other professional fees	15,291	691	-	-	-
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	-	-	449	-
Conference/conventions	-	-	-	-	-
Other staff development	-	300	-	135	-
OCCUPANCY COSTS					
Rent	-	89,577	-	-	-
Mortgage payments	-	-	-	-	-
Utilities	-	8,606	-	-	-
Repairs and maintenance	-	459	-	-	-
Other occupancy costs	35,009	34,145	28,277	12,246	2,531
CONSUMABLE SUPPLIES					
Office supplies and equipment under \$2,500	2,744	4,310	990	582	31
Building/household	-	668	-	-	-
Client	124	2,669	81	12,840	-
Medical supplies	142	123	19	-	-
ASSISTANCE TO INDIVIDUALS	6,139	-	-	-	-
PRODUCT SALES	-	7,863	-	-	-
EQUIPMENT RENTAL	-	-	-	-	-
EQUIPMENT MAINTENANCE	-	-	-	973	-
DEPRECIATION	-	8,737	-	-	-
ADVERTISING	-	61	-	-	-
PRINTING	-	-	-	1,617	-
TELEPHONE	34	9,380	-	43	-
POSTAGE	9	16	20	-	-
TRANSPORTATION	12,218	221,940	588	19,282	14,780
INSURANCE	-	-	-	-	-
MEMBERSHIP DUES	-	2,491	-	-	-
CLIENT PAYMENTS	-	47,326	-	-	15
CONTRIBUTIONS	-	-	-	-	-
OTHER	1,641	5,094	960	1,652	-
TOTAL FUNCTIONAL EXPENSES	\$ 1,421,530	\$ 2,830,723	\$ 698,801	\$ 3,592,782	\$ 211,753

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Community Residences</u>	<u>Transportation</u>	<u>Family Support</u>	<u>Other DDS</u>	<u>General Management</u>
PERSONNEL COSTS					
Salaries and wages	\$ 3,562,711	\$ 21,164	\$ 924,106	\$ -	\$ 1,737,809
Employee benefits	946,311	5,940	245,040	-	364,918
Payroll taxes	240,918	1,566	63,853	-	93,646
PROFESSIONAL FEES AND CONSULTATIONS					
Clerical contracted staff	-	-	-	-	604
Client treatment & therapies	159,463	-	2,324,075	-	2,660
Accounting/auditing	-	-	415	-	117,216
Legal	-	-	-	-	1,274
Subcontract services	5,612,751	-	479,890	-	-
Other professional fees	-	-	10,012	-	186,233
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	-	-	-	138
Conference/conventions	-	-	-	-	849
Other staff development	90	-	-	-	80,660
OCCUPANCY COSTS					
Rent	178,714	-	-	-	27
Mortgage payments	8,414	-	-	-	-
Utilities	94,881	-	-	-	55,691
Repairs and maintenance	52,937	-	-	-	114,077
Other occupancy costs	187,809	-	12,350	-	(278,114)
CONSUMABLE SUPPLIES					
Office supplies and equipment under \$2,500	18,131	276	-	-	36,182
Building/household	18,716	-	-	-	1,228
Client	103,427	-	119	8,690	2,458
Medical supplies	8,218	-	9,372	-	-
ASSISTANCE TO INDIVIDUALS					
PRODUCT SALES	97	-	-	-	-
EQUIPMENT RENTAL	63	-	-	-	22,128
EQUIPMENT MAINTENANCE	11,293	-	80	-	20,310
DEPRECIATION	28,537	11,381	-	-	228,486
ADVERTISING	-	-	85	-	25,139
PRINTING	-	-	-	-	537
TELEPHONE	10,563	-	-	-	51,447
POSTAGE	55	-	-	-	23,895
TRANSPORTATION	104,578	5,315	176,780	-	1,576
INSURANCE	-	-	-	-	108,071
MEMBERSHIP DUES	164	-	40,335	-	56,899
CLIENT PAYMENTS	797	-	58	-	5,112
CONTRIBUTIONS	-	-	-	-	1,760,000
OTHER	(87)	-	5,653	-	279,242
TOTAL FUNCTIONAL EXPENSES	\$ 11,349,551	\$ 45,642	\$ 4,322,942	\$ 8,690	\$ 5,100,398

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Fundraising</u>	<u>Total DDS Funded</u>	<u>Total Non-DDS Funded</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
PERSONNEL COSTS					
Salaries and wages	\$ 86,913	\$ 9,899,168	\$ 968,501	\$ 10,867,669	\$ 10,300,063
Employee benefits	24,182	2,549,323	259,001	2,808,324	2,948,336
Payroll taxes	6,451	648,156	68,357	716,513	759,046
PROFESSIONAL FEES AND CONSULTATIONS					
Clerical contracted staff	-	604	-	604	749
Client treatment & therapies	-	5,822,992	24,138	5,847,130	4,944,894
Accounting/auditing	-	117,631	-	117,631	95,386
Legal	-	7,299	-	7,299	7,300
Subcontract services	-	6,118,374	70,811	6,189,185	5,202,493
Other professional fees	420	212,647	1,051	213,698	267,171
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	55	642	-	642	964
Conference/conventions	2,500	3,349	307	3,656	12,168
Other staff development	-	81,185	(35)	81,150	64,059
OCCUPANCY COSTS					
Rent	-	268,318	-	268,318	269,222
Mortgage payments	-	8,414	-	8,414	9,165
Utilities	-	159,178	21	159,199	159,300
Repairs and maintenance	-	167,473	-	167,473	178,441
Other occupancy costs	-	34,253	88,950	123,203	194,120
CONSUMABLE SUPPLIES					
Office supplies and equipment under \$2,500	-	63,246	1,997	65,243	73,482
Building/household	-	20,612	-	20,612	29,132
Client	608	131,016	290	131,306	153,851
Medical supplies	-	17,874	-	17,874	12,083
ASSISTANCE TO INDIVIDUALS					
	-	36,858	6,682	43,540	82,910
PRODUCT SALES					
	-	7,960	-	7,960	17,737
EQUIPMENT RENTAL					
	-	22,191	-	22,191	26,096
EQUIPMENT MAINTENANCE					
	-	32,656	-	32,656	42,044
DEPRECIATION					
	-	277,141	1,333	278,474	245,964
ADVERTISING					
	1,650	26,935	3,999	30,934	48,055
PRINTING					
	3,063	5,217	-	5,217	6,922
TELEPHONE					
	-	71,467	21	71,488	75,268
POSTAGE					
	816	24,811	30	24,841	18,482
TRANSPORTATION					
	257	557,314	30,800	588,114	722,474
INSURANCE					
	-	108,071	-	108,071	165,190
MEMBERSHIP DUES					
	320	100,209	3,275	103,484	113,988
CLIENT PAYMENTS					
	-	53,308	1,068	54,376	84,309
CONTRIBUTIONS					
	-	1,760,000	-	1,760,000	-
OTHER					
	888	295,043	2,565	297,608	226,859
TOTAL FUNCTIONAL EXPENSES	\$ 128,123	\$ 29,710,935	\$ 1,533,162	\$ 31,244,097	\$ 27,557,723

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**STATEMENTS OF CASH FLOWS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 221,591	\$ (55,915)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	278,474	245,964
Paycheck Protection Program loan forgiveness	(2,739,774)	-
State of NH - Emergency Healthcare System Relief loan forgiveness	(50,000)	-
(Increase) decrease in assets:		
Accounts receivable	1,107,307	(2,105,934)
Prepaid expenses	12,677	(24,466)
Deposits	2,000	-
Increase (decrease) in liabilities:		
Accounts payable	66,167	388,522
Accrued salaries, wages, and related expenses	402,768	164,444
Accrued earned time	5,534	30,434
Refundable advances	662,215	39,002
Other accrued expenses	(203,657)	234,240
NET CASH USED IN OPERATING ACTIVITIES	<u>(234,698)</u>	<u>(1,083,709)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	<u>(46,789)</u>	<u>(256,108)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(46,789)</u>	<u>(256,108)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Payroll Protection Program loan	-	2,739,774
Proceeds from State of NH - Emergency Healthcare System Relief loan	-	50,000
Decrease (increase) in due from affiliates	79,985	(22,718)
Increase in due to affiliates	1,635,605	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>1,715,590</u>	<u>2,767,056</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,434,103	1,427,239
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>6,090,997</u>	<u>4,663,758</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 7,525,100</u>	<u>\$ 6,090,997</u>

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

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:

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 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, 2021 and 2020, 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.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Other Events

The Council's operations could be impacted should the disruptions from the novel coronavirus (COVID-19) lead to changes in client behavior. The COVID-19 impact on the capital markets could also impact the Council's cost of borrowing. There are certain limitations on the Council's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the operations, particularly over the near to medium term.

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

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Property and Depreciation (continued)

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, 2021 and 2020.

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, 2020, 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.

Revenue Recognition

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU is a comprehensive new revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. The Council adopted this ASU on July 1, 2020, using the modified retrospective approach and applied this ASU only to contracts not completed as of July 1, 2020. Contracts and transactions with customers predominantly contain a single performance obligation. The impact of adopting this ASU was not material to the financial statements.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Revenue Recognition (continued)

The Council records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2021 and 2020:

Day Services – The Council provides certain services which range from birth through lifespan. Examples of these services are early supports and services, respite, family support, in home supports, service coordination, employment services, supported independent living, non-medical support for the elderly in their home, and self-directed services. All revenue is recognized upon completion of the service.

Residential Services – The council provides certain residential assistance through contractual arrangements with other vendor providers as well as the shared family living model and Lakes Region Community Services staffed homes with 24-hour supervision. All revenue is recognized upon completion of the service.

Contract Balances

Contract balances as a result of contracts and transactions with customers primarily consist of receivables included in accounts receivable in the Council's statements of financial position. The Council's receivables from transactions with customers amounted to \$1,897,562 and \$3,004,869 for the years ended June 30, 2021 and 2020, respectively.

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.

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.

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.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)****Functional Allocation of Expenses (continued)**

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	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

As of July 1, 2020, the Council adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), as amended. ASU 2014-09 applied to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the years June 30, 2021 and 2020 are presented under FASB ASC Topic 606. The ASU has been applied retrospectively to all periods presented, with no effect on previously issued financial statements.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**NOTES TO FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**2. LIQUIDITY AND AVAILABILITY**

The following represents the Council's financial assets as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 7,525,100	\$ 6,090,997
Accounts receivable:		
Medicaid	1,682,904	2,560,926
Other, net	214,658	443,943
Deposits	<u>35,779</u>	<u>37,779</u>
 Total financial assets	 <u>\$ 9,458,441</u>	 <u>\$ 9,133,645</u>
 Less amounts not available to be used within one year:		
Deposits	<u>\$ 35,779</u>	<u>\$ 37,779</u>
 Financial assets available to meet general expenditures over the next twelve months	 <u>\$ 9,422,662</u>	 <u>\$ 9,095,866</u>

The Council's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$7.6 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, 2021 and 2020, property and equipment consisted of the following:

	<u>2021</u>	<u>2020</u>
Buildings and improvements	\$ 4,184,136	\$ 4,141,347
Leasehold improvements	397,215	393,215
Furniture, fixtures and equipment	837,434	837,434
Vehicles	173,352	173,352
Land	<u>152,200</u>	<u>152,200</u>
 Total	 5,744,337	 5,697,548
Less accumulated depreciation	<u>2,521,605</u>	<u>2,243,130</u>
 Property and equipment, net	 <u>\$ 3,222,732</u>	 <u>\$ 3,454,418</u>

Depreciation expense for the years ended June 30, 2021 and 2020 amounted to \$278,474 and \$245,964, respectively.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

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 29, 2021 the Council renewed the revolving line of credit through December 31, 2021, and is collateralized by all of the business assets of the Council and guaranteed by related nonprofit organizations (see Note 11). At June 30, 2021 and 2020, the interest was stated at the bank's prime rate of 3.25%. There was no amount outstanding on this line of credit at June 30, 2021 and 2020.

5. PAYCHECK PROTECTION PROGRAM LOAN

During the year ended June 30, 2020, the Council applied for and was awarded a Paycheck Protection Program loan through the Small Business Administration. Loan forgiveness was possible if certain criteria were met. Any amounts not forgiven were to be repaid over a two-year period, with payments deferred for the first six months. Interest would be stated at 1%. The loan amounted to \$2,739,774 at June 30, 2020, and was recorded as a liability on the accompanying statement of financial position.

During the year ended June 30, 2021, the Council received full loan forgiveness in the amount of \$2,739,774 and is recorded as Paycheck Protection Program loan forgiveness on the accompanying Statement of Activities.

6. STATE OF NH – EMERGENCY HEALTHCARE SYSTEM RELIEF LOAN

During the year ended June 30, 2020, the Council applied for and was awarded a loan through the State of New Hampshire Department of Health and Human Services' COVID-19 Emergency Healthcare System Relief Fund. The loan was to mature 180 days after the expiration of the State of Emergency declared by the governor of NH. At the discretion of the lender, the loan may be forgiven and converted to a grant contingent upon certain criteria being met. The loan amounted to \$50,000 at June 30, 2020, and is recorded as a liability on the accompanying statement of financial position.

During the year ended June 30, 2021, the Council received full loan forgiveness in the amount of \$50,000 and is recorded in other income on the accompanying Statement of Activities.

7. 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 depreciation on the building. The amount of net assets with donor restrictions were \$1,201,452 and \$1,251,615 for the years ended June 30, 2021 and 2020, respectively.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****8. RETIREMENT PLAN**

The Council maintains a retirement plan for all eligible employees. During the years ended June 30, 2021 and 2020, the Council made matching contributions of 100% of a participant's salary reduction that was not in excess of 2% 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, 2021 and 2020 was \$81,584 and \$78,621, respectively.

9. CONCENTRATION OF RISK

For the years ended June 30, 2021 and 2020, approximately 75% and 81%, respectively, 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 May 2021, the Council was re-designated for the period September 2020 through September 2025.

Medicaid receivables comprise approximately 89% and 85% of the total accounts receivable balances at June 30, 2021 and 2020, respectively.

10. 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 \$290,509 and \$295,318 for the years ended June 30, 2021 and 2020, respectively.

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

<u>Year Ending June 30</u>	<u>Amount</u>
2022	\$ 98,202
2023	86,340
2024	28,415
2025	<u>17,955</u>
Total	<u>\$ 230,912</u>

Refer to Note 11 for information regarding a lease agreement with a related party.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****11. RELATED PARTY TRANSACTIONS**

Lakes Region Community Services Council, Inc. is related to the following nonprofit corporations as a result of common board membership:

<u>Related Party</u>	<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:

<u>Received From:</u>	<u>2021</u>	<u>2020</u>	<u>Purpose</u>
Genera Corporation	\$ 14,400	\$ 14,400	Management, accounting and financial services
Genera Corporation	\$ 14,988	\$ 14,988	Insurance reimbursement
Lakes Region Community Services Foundation	\$ 129,720	\$ 63,000	Program support
<u>Paid To:</u>	<u>2021</u>	<u>2020</u>	
Genera Corporation	\$ 109,800	\$ 109,800	Rental of homes
Genera Corporation	\$ 1,700,000	\$ -	Contribution to build future facilities
Lakes Region Community Services Foundation	\$ -	\$ 15,000	Foundation contributions
Greater Laconia Transportation Agency	\$ 60,000	\$ -	Contribution to purchase more vehicles

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020****11. RELATED PARTY TRANSACTIONS (CONTINUED)**

<u>Due (To)/From:</u>	<u>2021</u>	<u>2020</u>
Genera Corporation	\$ (1,636,819)	\$ 33,771
Greater Laconia Transit Agency	1,214	61,214
Lakes Region Community Services Foundation	_____ -	_____ (15,000)
	<u>\$ (1,635,605)</u>	<u>\$ 79,985</u>

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

The Council carries a joint liability policy with the related parties above. The Council pays for the coverage in full and then is reimbursed by the affiliates based on contracts between the agencies.

12. LONG TERM CARE STABILIZATION PROGRAM

In response to COVID-19, in April 2020, the State of New Hampshire established the Long Term Care Stabilization (LTCS) Program to provide stipends to certain front line Medicaid providers. The program was developed to incentivize these direct care workers to remain in or rejoin this critical workforce and continue to provide high quality care to vulnerable persons during the pandemic. Under the program, the New Hampshire Department of Employment Security (NHES) would distribute \$300 per week in stipends to full time qualifying front line workers and \$150 per week in stipends to part time qualifying front line workers. The funding for the LTCS Program was provided through the Coronavirus Relief Fund. During the years ended June 30, 2021 and 2020, the Organization received grant revenue of \$764,142 and \$731,657, respectively, and expended \$764,142 and \$731,657, respectively, under the grant through payroll and subcontractor expenses.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

13. 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, 2021.

14. CLIENT FUNDS

The Council administers funds for certain consumers. No asset or liability has been recorded for this amount. As of June 30, 2021 and 2020, client funds held by the Council aggregated \$579,379 and \$452,318, respectively.

15. 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, 2021 and 2020. 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, 2021 and 2020, cash balances in excess of FDIC coverage aggregated \$861,166 and \$862,551, respectively.

16. 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.

17. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

18. 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 13, 2021, the date the June 30, 2021 financial statements were available for issuance.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Service	Day <u>Programs</u>	Early <u>Intervention</u>	Enhanced <u>Family Care</u>	Community <u>Options</u>
Program fees	\$ 4,850	\$ 55,911	\$ 6,921	\$ 801,352	\$ -
Medicaid	940,769	3,235,551	516,773	3,522,697	213,164
Client resources	-	6,589	-	25,179	3,755
Other third party payers	3,150	-	-	-	-
Public support	-	-	-	-	-
Private foundations	-	-	-	-	-
Production/service income	(293)	81,842	1,880	-	-
Investment	-	-	-	-	-
State of New Hampshire - DDS	-	-	157,210	-	-
Management fees	-	-	-	-	-
Paycheck Protection Program loan forgiveness	-	-	-	-	-
Other	<u>21,155</u>	<u>122,386</u>	<u>1,045</u>	<u>179,765</u>	<u>10,629</u>
TOTAL FUNCTIONAL REVENUES	<u>\$ 969,631</u>	<u>\$ 3,502,279</u>	<u>\$ 683,829</u>	<u>\$ 4,528,993</u>	<u>\$ 227,548</u>

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Community Residences</u>	<u>Transportation</u>	<u>Family Support</u>	<u>Other DDS</u>	<u>General Management</u>
Program fees	\$ 450,046	\$ -	\$ 9,174	\$ 14,163	\$ 79,101
Medicaid	10,011,357	-	4,987,890	-	-
Client resources	43,693	-	24,471	-	-
Other third party payers	-	-	-	-	-
Public support	(3,000)	-	-	-	94,097
Private foundations	3,000	-	-	-	15,000
Production/service income	-	-	-	-	-
Investment	-	-	-	-	4,917
State of New Hampshire - DDS	193,664	-	77,453	-	923,736
Management fees	-	-	-	-	14,400
Paycheck Protection Program loan forgiveness	-	-	-	-	2,739,774
Other	<u>238,821</u>	<u>-</u>	<u>40,650</u>	<u>-</u>	<u>209,855</u>
TOTAL FUNCTIONAL REVENUES	<u>\$ 10,937,581</u>	<u>\$ -</u>	<u>\$ 5,139,638</u>	<u>\$ 14,163</u>	<u>\$ 4,080,880</u>

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Fundraising</u>	<u>Total DDS Funded</u>	<u>Total Non-DDS Funded</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
Program fees	\$ -	\$ 1,421,518	\$ 34,816	\$ 1,456,334	\$ 1,531,460
Medicaid	-	23,428,201	170,357	23,598,558	22,409,638
Client resources	-	103,687	-	103,687	93,447
Other third party payers	-	3,150	-	3,150	1,463
Public support	9,745	100,842	479,616	580,458	533,685
Private foundations	-	18,000	125,618	143,618	192,163
Production/service income	-	83,429	2,550	85,979	119,584
Investment	-	4,917	-	4,917	24,647
State of New Hampshire - DDS	-	1,352,063	-	1,352,063	1,368,101
Management fees	-	14,400	-	14,400	14,400
Paycheck Protection Program loan forgiveness	-	2,739,774	-	2,739,774	-
Other	1,362	825,668	557,082	1,382,750	1,213,220
TOTAL FUNCTIONAL REVENUES	\$ 11,107	\$ 30,095,649	\$ 1,370,039	\$ 31,465,688	\$ 27,501,808

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL ALN</u>	<u>PASS THROUGH GRANTOR NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services, Division of Children, Youth and Families			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	102-5000734-42106802	\$ 3,947
Promoting Safe and Stable Families	93.556	102-5000734-42107306	4,923
Temporary Assistance for Needy Families	93.558	102-5000734-45030353	92,034
Temporary Assistance for Needy Families	93.558	102-5000734-45030205	34,733
			<u>126,767</u>
Maternal & Child Health Services Block Grant for States	93.994	102-5000734-90004009	5,965
Social Services Block Grant	93.667	102-5000734-42106603	73,536
Department of Health and Human Services, Office of Human Services			
Social Services Block Grant	93.667	05-95-48-481010-9255	150,098
			<u>223,634</u>
Child Abuse and Neglect Discretionary Activities	93.670	102-5000731-90070470	34,360
<u>AGING CLUSTER</u>			
Special Programs for Aging, Title III, B	93.044	05-95-48-481010-7872	<u>20,408</u>
Passed through Southern NH Services			
<u>CCDF CLUSTER</u>			
Child Care and Development Block Grant	93.575	NONE	<u>10,000</u>
Total U.S. Department of Health and Human Services			<u>\$ 430,004</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services, Division of Long Term Supports and Services			
Special Education - Grants for Infants and Families	84.181A	05-95-93-930010-7852	\$ <u>102,760</u>
Total U.S. Department of Education			<u>\$ 102,760</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>			
Passed through State of New Hampshire			
Governor's Office of Emergency Relief and Recovery			
COVID-19 Long Term Care Stabilization Program Coronavirus Relief Fund	21.019	NONE	\$ <u>764,142</u>
Total U.S. Department of the Treasury			<u>\$ 764,142</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Passed through State of New Hampshire Department of Justice			
Crime Victims Assistance	16.575	2018-V2-GX-0036	\$ <u>91,027</u>
Total U.S. Department of Justice			<u>\$ 91,027</u>
Total expenditures of federal awards			<u>\$ 1,387,933</u>

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lakes Region Community Services Council, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Lakes Region Community Services Council, Inc., it is not intended to and does not present the financial position, change in net assets, or cash flows of Lakes Region Community Services Council, Inc.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

Lakes Region Community Services Council, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

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

To the Board of Directors of
Lakes Region Community Services Council, Inc.
Laconia, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lakes Region Community Services Council, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of cash flows, and the related 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, 2021, and have issued our report thereon dated October 13, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Leanne McDowell Roberts,
Professional Association

Wolfeboro, New Hampshire
October 13, 2021

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

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

To the Board of Directors of
Lakes Region Community Services Council, Inc.
Laconia, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Lakes Region Community Services Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lakes Region Community Services Council, Inc.'s major federal programs for the year ended June 30, 2021. Lakes Region Community Services Council, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Lakes Region Community Services Council, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lakes Region Community Services Council, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lakes Region Community Services Council, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Lakes Region Community Services Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Lakes Region Community Services Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lakes Region Community Services Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lakes Region Community Services Council, Inc.'s internal control over compliance.

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

*Leone McDonnell & Roberts,
Professional Association*

Wolfeboro, New Hampshire
October 13, 2021

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Lakes Region Community Services Council, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Lakes Region Community Services Council, Inc., which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Lakes Region Community Services Council, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs were: U.S. Department of the Treasury, Coronavirus Relief Fund, ALN 21.019 and U.S. Department of Health and Human Services, Social Services Block Grant, ALN 93.667.
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Lakes Region Community Services Council, Inc. was determined to not be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

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

None

Lakes Region Community Services

**Board of Directors 2021 – 2022
Board List**

Carrie Chase, President

Gary Lemay, Vice President

Lynn Hilbrunner, Secretary

Jeanin Onos, Treasurer

R. Stuart Wallace, Past President

Margaret Selig, Member-at-Large

DIRECTORS

Randy Perkins

Richard Crocker

Garrett Lavallee

Catherine Walker

Thomas Costigan Jr.

Kurt Christensen

Kirk Beattie

Heather Dockham

Pamela Hannett

Emily Fortson

Rosa Michaud

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 (NHDHHS). 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, troubleshoot 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

- ♦ Treasurer, 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
 - ♦ Corporator, Franklin Savings Bank

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

~References Available Upon Request~

Shelley Kelleher

Skills Solomon Dynamics SL Accounting, Paylocity, Harpers, QuickBooks, Access and Excel including VBA, PowerPoint, Word, SAP

Lakes Region Community Services

Laconia, NH

2017-Present **Vice President & Chief Financial Officer**-Oversee financial administration and risk management of a private non-profit human services agency with a budget of \$30M and 400 employees.

- Oversee agency Risk Management program.
- Prepare and manage contracts with funding sources and vendors.
- Responsible for all funding compliance for New Hampshire Department of Health and Human Services (NHDHHS) and Center for Medicare and Medicaid Services (CMS).
- Ensure compliance with applicable state and federal labor regulations.
- Report to and work closely with the Board of Directors and the President & CEO.

2012-2016 **Controller**-Responsible for the day-to-day supervision of staff performing the accounting and payroll functions 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.

2007-2011 **Senior Staff Accountant**-Maintain the integrity, security, and reliability of the financial systems through accurate 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

2001-2006 **Finance Manager**-Manage controls and accuracy of financial data for \$300M division.

- 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 Senior 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.

MOCA, Inc. An Arrow Company

Marlborough, MA

2000-2001 **Senior Manager, Financial Planning and Analysis**-Manage the planning and analysis for MOCA a division of 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.

1996-2000 **Merisel, Incorporated** **Marlborough, MA**

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.

Education	Master of Studies in Law Wake Forest University Law School Winston Salem, NC	December 2019 Business Law and Compliance Certificate
	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
	Greater Lakes Region Child Advocacy Center -Treasurer	2009-2012

Shannon M. Kelly

EDUCATION: **Townsend Institute at Concordia University, Irvine, CA**
Masters in Organizational Leadership, 2021

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, NH

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.

Center for Humanistic Change, North Adams, MA

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:	FY23		
Name & Title Key Administrative Personnel	Annual Salary of Key Administrative Personnel	Percentage of Salary Paid by Contract	Total Salary Amount Paid by Contract
Rebecca Bryant, President & CEO	\$150,000	0.00%	\$0.00
Shelley Kelleher, Vice President & CFO	\$115,000	0.00%	\$0.00
Shannon Kelly, Executive Vice President	\$115,000	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%	\$0.00
	\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			\$0.00

Key Administrative Personnel are top-level agency leadership (Executive Director, CEO, CFO, etc.). These personnel **MUST** be listed, even if no salary is paid from the contract. Provide their name, title, annual salary and percentage of annual salary paid from the agreement.

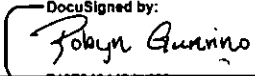
Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-05)

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Visiting Nurse Home Care & Hospice of Carroll County		1.4 Contractor Address 1529 White Mountain Highway North Conway, NH 03860	
1.5 Contractor Phone Number 603-356-7006	1.6 Account Number 05-95-48-481010-7872; 05-95-48-481010-9255	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$295,600
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Sandra Ruka Date: 6/8/2022		1.12 Name and Title of Contractor Signatory Sandra Ruka Executive Director	
1.13 State Agency Signature DocuSigned by: Christine Santaniello Date: 6/8/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello Associate Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/8/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

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

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

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor shall provide Home Health Services in this Agreement 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:

1.1.1. New Hampshire's Medicaid State Plan.

1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.

1.1.3. The Medicare Program.

1.1.4. Services provided through the Veterans Administration.

1.2. 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:

1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.

1.2.2. 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).

1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).

1.2.4. 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).

1.3. The Contractor shall ensure services are available in Carroll County.

1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.

1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.

1.6. Adult In-Home Care/In-home Care Services

1.6.1. 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:

1.6.1.1. 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 809, Home Health Care Providers.

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822, Home Care Service Provider Agencies, as applicable:

- 1.6.1.2. 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
- 1.6.1.3. Light housekeeping tasks.
- 1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.

1.7. Home Health Aide Services

- 1.7.1. The Contractor shall be a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809 in order to provide home health aide services.
- 1.7.2. The Contractor shall provide Home Health Aide Level of Care Services through the Title III to eligible individuals as outlined in NH Administrative Rule He-E 502, which include, but are not limited to:
 - 1.7.2.1. Receiving referrals from an individual's health care provider(s).
 - 1.7.2.2. Performing evaluations of individuals' medical needs.
 - 1.7.2.3. Developing service plans and incorporating this information into the individuals' person-centered plans of care.
- 1.7.3. The Contractor shall provide the following home health aide services based on the individual's need:
 - 1.7.3.1. Services allowed within the Licensed Nursing Assistant (LNA) scope of practice, pursuant to NH Administrative Rule Nur 700; and
 - 1.7.3.2. Personal care services, as described in NH Administrative Rule He-E 801.22(b), when the individual's person-centered plan contains documentation that his or her functional or medical condition necessitates the performance of such tasks by an LNA and not an unlicensed provider.

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1.7.4. The Contractor shall coordinate home health aide services to ensure no duplication of services when the individual is also receiving home delivered meals, other Title III services, or services at an adult medical day program, in an assisted living facility, or in an adult family care home.

1.8. Service Administration

1.8.1. Access to Services

1.8.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:

1.8.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.8.2., below; and

1.8.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.

1.8.2. Client Request and Application for Services

1.8.2.1. 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:

1.8.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.

1.8.2.1.2. 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.

1.8.3. Client Eligibility Requirements for Services

1.8.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.

1.8.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection

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Program in Section 1.8.7.2., 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 1.2:

- 1.8.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.
 - 1.8.3.4. 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 1.2.
 - 1.8.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
 - 1.8.3.6. 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.
- 1.8.4. Client Assessments and Service Plans
- 1.8.4.1. 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.
 - 1.8.4.2. 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.
 - 1.8.4.3. 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.
 - 1.8.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.

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1.8.5. Person Centered Provision of Services

1.8.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:

1.8.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.

1.8.5.1.2. Individual's wishes, values, and beliefs are considered and respected.

1.8.5.1.3. Individuals are listened to; needs and concerns are addressed.

1.8.5.1.4. Individuals receive the information they need to make informed decisions.

1.8.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.

1.8.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.

1.8.5.1.7. Individual's rights are affirmed and protected.

1.8.5.1.8. Individuals are protected from exploitation, abuse, and neglect.

1.8.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

1.8.6. Client Fees and Donations

1.8.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:

1.8.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.8.7. Adult Protection Services;

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- 1.8.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;
- 1.8.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;
- 1.8.6.1.4. Shall not bill or invoice clients and/or their families; and
- 1.8.6.1.5. Shall ensure that all donations support the program for which donations were given.
- 1.8.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
 - 1.8.6.2.1. May charge fees to individuals, (except as stated in Section 1.8.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
 - 1.8.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.
 - 1.8.6.2.3. 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.
 - 1.8.6.2.4. Shall ensure that all fees support the program for which donations were given.
- 1.8.7. Adult Protection Services
 - 1.8.7.1. 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.
 - 1.8.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
 - 1.8.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

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- 1.8.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.
- 1.8.8. Referring Clients to Other Services
- 1.8.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 1.8.9. Client Wait Lists
- 1.8.9.1. 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.
- 1.8.9.2. 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.
- 1.8.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:
- 1.8.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.
- 1.8.9.4. The Contractor shall include at a minimum the following information on its wait list:
- 1.8.9.4.1. The individual's full name and date of birth.
- 1.8.9.4.2. The name of the service being requested.
- 1.8.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.
- 1.8.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 1.8.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the

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- individual was determined eligible for Title XX services.
- 1.8.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.
 - 1.8.9.4.7. A brief description of the individual's circumstances and the services he or she needs.
- 1.8.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
- 1.8.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
 - 1.8.9.5.2. Declining mental or physical health of the caregiver.
 - 1.8.9.5.3. Declining mental or physical health of the individual.
 - 1.8.9.5.4. Individual has no respite services while living with a caregiver.
 - 1.8.9.5.5. Length of time on the wait list.
 - 1.8.9.5.6. When two (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.
 - 1.8.9.5.7. 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 NH Administrative Rules He-E 501.14 (f) and He-E 502.13.
- 1.8.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.8.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.8.10. E-Studio Electronic Information System
- 1.8.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the

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Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.

- 1.8.10.2. 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.
- 1.8.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.
- 1.8.11. Grievance and Appeals Process
 - 1.8.11.1. 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:
 - 1.8.11.1.1. The client's name.
 - 1.8.11.1.2. The type of service received by the client.
 - 1.8.11.1.3. The date of written complaint or concern of the client.
 - 1.8.11.1.4. The nature/subject of the complaint or concern of the client.
 - 1.8.11.1.5. The staff position in the agency who addresses complaints and concerns.
 - 1.8.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.
 - 1.8.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.
- 1.8.12. Client Feedback
 - 1.8.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.
- 1.8.13. Support Services During an Emergency, Disaster or Crisis
 - 1.8.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the

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Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.

1.8.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:

1.8.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with questions to additional sources of information.

1.8.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.

1.8.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.

1.8.13.2.4. Planning and organizing vaccination activities.

1.8.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.

1.8.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.

1.9. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.

1.10. 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.

1.11. 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.

1.12. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.

1.13. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:

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- 1.13.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.13.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.13.3. A description of time frames necessary for obtaining staff replacements;
 - 1.13.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
 - 1.13.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.14. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.15. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.16. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
- 1.16.1. Desk reviews; or
 - 1.16.2. On-site reviews.
- 1.17. Reporting
- 1.17.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The Contractor shall ensure:
 - 1.19.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
 - 1.19.1.2. The report includes, but is not limited to:
 - 1.19.1.2.1. Expenses by program service provided.
 - 1.19.1.2.2. Revenue, by program service provided, by funding source.

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- 1.19.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.8.6.
- 1.19.1.2.4. Actual Units served, by program service provided, by funding source.
- 1.19.1.2.5. Number of unduplicated clients served, by service provided, by funding source.
- 1.19.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
- 1.19.1.2.7. Unmet need/waiting list.
- 1.19.1.2.8. Lengths of time clients are on a waiting list.
- 1.19.1.2.9. 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.
- 1.19.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
- 1.19.1.2.11. A plan to address how to resolve the issues in Section 1.19.1.2.10.

1.17.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.


1.18. Performance Measure

1.18.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

2. Exhibits Incorporated

2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor shall manage all confidential data related to this Agreement in


6/8/2022

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

accordance with the terms of Exhibit K, DHHS Information Security Requirements.

- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

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

3.3. Credits and Copyright Ownership

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

- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.

- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
3.3.3.2. Resource directories.
3.3.3.3. Protocols or guidelines.

DS
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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

3.3.3.4. Posters.

3.3.3.5. Reports.

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

4. Records

4.1. The Contractor shall keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
105 Pleasant Street

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Rate Sheet

Home Health Services - Visiting Nurse Home Care & Hospice of Carroll County				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	9,000	\$12.00	\$ 108,000.00
Title IIIB In Home Services	1/2 Hour	530	\$12.00	\$ 6,360.00
Title IIIB Home Health Aide	1/2 Hour	2,090	\$16.00	\$ 33,440.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	9,000	\$12.00	\$ 108,000.00
Title IIIB In Home Services	1/2 Hour	530	\$12.00	\$ 6,360.00
Title IIIB Home Health Aide	1/2 Hour	2,090	\$16.00	\$ 33,440.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials: DS
SR

Date: 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

DS
SR
Date 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit D

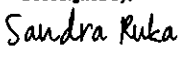
- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Visiting Nurse Home Care and Hospice o

6/8/2022
Date

DocuSigned by:

 Name: Sandra Ruka
 Title: Executive Director



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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


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


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

Vendor Name: visiting Nurse Home Care and Hospice o

6/8/2022

Date

DocuSigned by:

 Name: Sandra Ruka
 Title: Executive Director

Vendor Initials 
 Date 6/8/2022



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

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

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



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

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

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

PRIMARY COVERED TRANSACTIONS

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

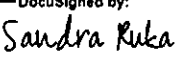
LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Visiting Nurse Home Care and Hospice o

6/8/2022

Date

DocuSigned by:

 Name: Sandra Ruka
 Title: Executive Director

DS


New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
SR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Visiting Nurse Home Care and Hospice o

6/8/2022

Date

DocuSigned by:
Sandra Ruka
Name: Sandra Ruka
Title: Executive Director

Exhibit G

Contractor Initials

DS
SR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Visiting Nurse Home Care and Hospice o

6/8/2022

Date

DocuSigned by:
Sandra Ruka
Name: Sandra Ruka
Title: Executive Director

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) **Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

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New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

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New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule. SR

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Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Visiting Nurse Home Care and Hospice o

The State

Name of the Contractor

Christine Santaniello

Sandra Ruka

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Sandra Ruka

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Executive Director

Title of Authorized Representative

Title of Authorized Representative

6/8/2022

6/8/2022

Date

Date



New Hampshire Department of Health and Human Services
Exhibit J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.


The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: visiting nurse Home Care and Hospice o

6/8/2022

Date

DocuSigned by:

 Name: Sandra Ruka
 Title: Executive Director



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate:

1. The DUNS number for your entity is: 929994960
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee; business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

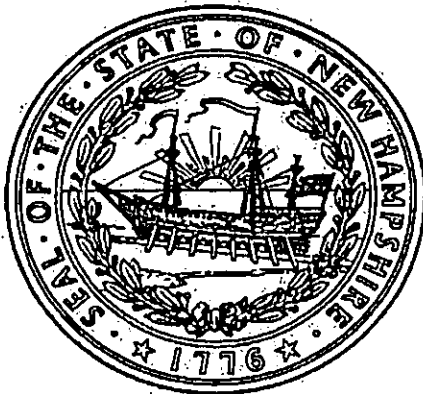
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that 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: 0005755348



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 11th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Andrea Masters, 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.

Dated: 6/7/22



Signature of Elected Officer

Name: ANDREA MASTERS
Title: VICE PRESIDENT



Our Mission

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, 2021 and 2020

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, 2021 and 2020, 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 Visiting Nurse Home Care & Hospice of Carroll County as of June 30, 2021 and 2020, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. GAAP.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
November 2, 2021

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Balance Sheets

June 30, 2021 and 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Current assets		
Cash and cash equivalents	\$ 1,631,610	\$ 1,466,892
Patient accounts receivable, net	518,378	326,819
Other current assets	<u>130,770</u>	<u>128,185</u>
Total current assets	2,280,758	1,921,896
Assets limited as to use	3,470,968	2,814,276
Property and equipment, net	<u>36,363</u>	<u>50,074</u>
Total assets	<u>\$ 5,788,089</u>	<u>\$ 4,786,246</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued liabilities	\$ 42,029	\$ 36,836
Accrued payroll and related expenses	272,473	199,888
CARES Act Funding	<u>-</u>	<u>527,281</u>
Total current liabilities	<u>314,502</u>	<u>764,005</u>
Net assets		
Without donor restrictions	5,440,839	4,003,694
With donor restrictions	<u>32,748</u>	<u>18,547</u>
Total net assets	<u>5,473,587</u>	<u>4,022,241</u>
Total liabilities and net assets	<u>\$ 5,788,089</u>	<u>\$ 4,786,246</u>

The accompanying notes are an integral part of these financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Statements of Operations

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating revenue		
Net patient service revenue	\$ 3,229,646	\$ 2,827,293
Grant revenue	222,064	203,969
Net assets released for operations	9,799	21,527
CARES Act and other operating revenue	<u>674,716</u>	<u>121,533</u>
Total operating revenue	<u>4,136,225</u>	<u>3,174,322</u>
Operating expenses		
Salaries and benefits	2,528,898	2,401,036
Other operating expenses	897,318	817,850
Depreciation	<u>23,699</u>	<u>27,037</u>
Total operating expenses	<u>3,449,915</u>	<u>3,245,923</u>
Operating gain (loss)	<u>686,310</u>	<u>(71,601)</u>
Other revenue and gains		
Contributions	59,849	84,105
Investment income, net	73,840	69,406
Change in fair value of investments	<u>617,146</u>	<u>82,285</u>
Total other revenue and gains	<u>750,835</u>	<u>235,796</u>
Excess of revenue over expenses and increase in net assets without donor restrictions	<u>\$ 1,437,145</u>	<u>\$ 164,195</u>

The accompanying notes are an integral part of these financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Statements of Changes in Net Assets

Years Ended June 30, 2021 and 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Balances, June 30, 2019	\$ 3,839,499	\$ 9,073	\$ 3,848,572
Excess of revenue over expenses	164,195	-	164,195
Net assets released from restrictions	-	(21,527)	(21,527)
Contributions	-	31,001	31,001
Increase in net assets	<u>164,195</u>	<u>9,474</u>	<u>173,669</u>
Balances, June 30, 2020	<u>4,003,694</u>	<u>18,547</u>	<u>4,022,241</u>
Excess of revenue over expenses	1,437,145	-	1,437,145
Net assets released from restrictions	-	(9,799)	(9,799)
Contributions	-	24,000	24,000
Increase in net assets	<u>1,437,145</u>	<u>14,201</u>	<u>1,451,346</u>
Balances, June 30, 2021	<u>\$ 5,440,839</u>	<u>\$ 32,748</u>	<u>\$ 5,473,587</u>

The accompanying notes are an integral part of these financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Statements of Cash Flows

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Increase in net assets	\$ 1,451,346	\$ 173,669
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	23,699	27,037
Change in fair value of investments	(617,146)	(82,285)
(Increase) decrease in		
Patient accounts receivable	(191,559)	80,267
Other current assets	(2,585)	(12,415)
Increase (decrease) in		
Accounts payable and accrued liabilities	5,193	(3,644)
Accrued payroll and related expenses	72,585	40,569
CARES Act Provider Relief Funds	<u>(527,281)</u>	<u>527,281</u>
Net cash provided by operating activities	<u>214,252</u>	<u>750,479</u>
Cash flows from investing activities		
Investment purchases	(398,381)	(1,160,083)
Proceeds from sale of investments	358,835	1,121,402
Capital expenditures	<u>(9,988)</u>	<u>-</u>
Net cash used by investing activities	<u>(49,534)</u>	<u>(38,681)</u>
Net increase in cash and cash equivalents	164,718	711,798
Cash and cash equivalents, beginning of year	<u>1,466,892</u>	<u>755,094</u>
Cash and cash equivalents, end of year	\$ <u>1,631,610</u>	\$ <u>1,466,892</u>

The accompanying notes are an integral part of these financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

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 as described below 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 Topic 958 and FASB ASC Topic 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 Topic 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.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and the board of directors (board).

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions are to be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the 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 (IRC). As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

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.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Patient Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides a reserve for payment adjustments by analyzing past history and identification of trends for all funding sources in the aggregate. Management regularly reviews data about revenue in evaluating the sufficiency of the reserve, which is netted against accounts receivable. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for payment adjustments.

Patient accounts receivable amounted to \$518,378, \$326,819, and \$407,086 as of June 30, 2021, 2020, and 2019, respectively.

Assets Limited As To Use

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, 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 consist of assets designated by the board for long-term growth.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

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.

Net Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

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 without donor restrictions in the accompanying financial statements.

COVID-19

On March 11, 2020, the World Health Organization declared the Coronavirus disease (COVID-19) a global pandemic. In response to the global pandemic, The Centers for Medicare & Medicaid Services implemented certain relief measures and also issued guidance for limiting the spread of COVID-19.

Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19, by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Many sectors are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them.

The U.S. government has responded with several phases of relief legislation as a response to the COVID-19 outbreak. Legislation enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provides additional funding for grants and technical assistance; 3) delays due dates for employer payroll taxes and estimated tax payments for corporations; and 4) revises provisions of the IRC, including those related to losses, charitable deductions, and business interest. The Association received emergency grant funding under the CARES Act during the year ended June 30, 2020, totaling \$136,384 to offset the impact of COVID-19. Management believes the Association met the conditions necessary to recognize these contributions during the year ended June 30, 2021, based on its understanding of the requirements related to lost revenues and COVID-related expenses. The Association also received \$63,750 and \$39,000 of CARES Act money passed through the State of New Hampshire for hazard pay during the years ended June 30, 2021, and June 30, 2020, respectively. These funds are recognized as CARES Act and other operating revenue in the financial statements. Management believes the position taken is a reasonable interpretation of the rules, subject to any further clarification.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

On April 17, 2020, the Association received a loan from the U.S. Small Business Association (SBA) under the CARES Act Paycheck Protection Program (PPP) in the amount of \$385,805. The loan is to be used for payroll and other allowable costs authorized in the PPP rules, and forgiveness of the loan balance is dependent upon compliance with this and other terms and conditions of the CARES Act. Funds used for unauthorized purposes are required to be repaid. The Association incurred sufficient qualifying expenses as of June 30, 2021 to meet the conditions for forgiveness and the loan was forgiven on January 5, 2021. Therefore, the refundable advance is recognized as CARES Act and other operating revenue in the 2021 financial statements. Due to the complexity of the reporting requirements, there is a possibility that the SBA may perform further scrutiny over the forgiveness application in the future. Management believes the position taken is a reasonable interpretation of the rules, subject to any further clarification.

2. Availability and Liquidity of Financial Assets

As of June 30, 2021, the Association has working capital of \$1,966,256 and average days (based on normal expenditures) cash and liquid investments on hand of 174 which includes only cash and cash equivalents, as all investments are board designated for investment.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,631,610	\$ 1,466,892
Patient accounts receivable, net	518,378	326,819
Grant receivable	<u>33,518</u>	<u>44,180</u>
 Financial assets available to meet cash needs for general expenditures	 <u>\$ 2,183,506</u>	 <u>\$ 1,837,891</u>

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 will continue to be met, ensuring the sustainability of the Association.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

3. Assets Limited As To Use

Assets limited as to use, stated at fair value, are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 39,472	\$ 39,792
Equity securities	1,351,264	1,066,416
Mutual funds	<u>2,080,232</u>	<u>1,708,068</u>
Total assets limited as to use	<u>\$ 3,470,968</u>	<u>\$ 2,814,276</u>

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.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

4. Property and Equipment

Property and equipment consists of the following:

	<u>2021</u>	<u>2020</u>
Furniture and equipment	\$ 372,455	\$ 362,467
Leasehold improvements	<u>155,877</u>	<u>155,877</u>
Total cost	528,332	518,344
Less accumulated depreciation	<u>491,969</u>	<u>468,270</u>
Property and equipment, net	<u>\$ 36,363</u>	<u>\$ 50,074</u>

5. Net Patient Service Revenue

Net patient service revenue is as follows:

	<u>2021</u>	<u>2020</u>
Medicare	\$ 2,032,730	\$ 1,963,306
Medicaid	287,738	284,607
Other third-party payers and private pay	<u>909,178</u>	<u>579,380</u>
Total	<u>\$ 3,229,646</u>	<u>\$ 2,827,293</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 cost to provide such services is not considered material to the financial statements.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

6. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2021</u>	<u>2020</u>
Program services		
Salaries and benefits	\$ 2,082,805	\$ 1,840,885
Other operating expenses		
Program supplies	60,492	60,655
Contract services	143,032	134,309
Transportation	137,717	101,173
Software maintenance	62,861	55,978
Other	251,601	213,323
Depreciation	<u>19,518</u>	<u>20,854</u>
Total program services	<u>2,758,026</u>	<u>2,427,177</u>
Administrative and general		
Salaries and benefits	446,093	560,151
Other operating expenses		
Contract services	169,944	166,629
Transportation	4,319	5,932
Software maintenance	13,464	16,598
Other	53,888	63,253
Depreciation	<u>4,181</u>	<u>6,183</u>
Total administrative and general	<u>691,889</u>	<u>818,746</u>
Total	<u>\$ 3,449,915</u>	<u>\$ 3,245,923</u>

The Association uses Medicare cost reporting methodology for allocation of expenses between program services and administrative and general.

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

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.

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:

	2022	\$ 47,836
	2023	<u>4,973</u>
Total		<u>\$ 52,809</u>

Rental expense amounted to \$47,840 in 2021 and \$47,958 in 2020.

Malpractice Insurance

The Association insures its medical malpractice risks on a claims-made basis. There were no known malpractice claims outstanding at June 30, 2021 and 2020, 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. 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>2021</u>	<u>2020</u>
Specific purpose		
Hospice pet care	\$ 4,665	\$ 4,665
Advanced care planning	1,000	3,500
Crossings program	5,425	10,382
Palliative program	13,529	-
Simple comforts	<u>8,129</u>	<u>-</u>
Total net assets with donor restrictions	<u>\$ 32,748</u>	<u>\$ 18,547</u>

VISITING NURSE HOME CARE & HOSPICE OF CARROLL COUNTY

Notes to Financial Statements

June 30, 2021 and 2020

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 accounts receivable, by funding source:

	<u>2021</u>	<u>2020</u>
Medicare	64 %	63 %
Medicaid	4	5
Other	<u>32</u>	<u>32</u>
Total	<u>100 %</u>	<u>100 %</u>

10. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through November 2, 2021, which is the date the financial statements were available to be issued.

Visiting Nurse Home Care & Hospice of Carroll County
Board of Directors
Effective 11/17/21

2021-2024
Myles Crowe, President

2021-2024
Andrea Masters, Vice President

2021-2024
Ashley Gore, Treasurer

2021-2024
Theresa "Tracy" Grisez

2020-2022
Jessica Kroski

2021-2024
Joan Lanoie

2020-2022
Valerie Lozier, PsyD, FNP-BC

2021-2024
Patricia Mason

2020-2022
Gail Paine

2020-2022
Susan Ruka

2020-2022
Diane Ryan

Sandra L. Ruka**PROFESSIONAL INFORMATION**

Registered Nurse State of NH # 024267-21
1978 to present

EXPERIENCE

<u>Date</u>	<u>Title</u>	<u>Employer</u>
2008-present	Executive Director	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 Care Services of Northern Carroll County
1999-2002	Patient Advocate	The Memorial Hospital North Conway, NH
1998-2002	Case Manager / Department Head	The Memorial Hospital North Conway, NH
1996-1997	Clinical Instructor Certified Nursing Assistant Program	College for Lifelong Learning Conway, NH
1991-1998	Staff RN –Clinical Nurse III Maternity Department 230 deliveries/yearly	The Memorial Hospital North Conway, NH
1989-1991	Staff RN-Emergency Department 1800 visits yearly Staff RN- Maternity Department	The Memorial Hospital North Conway, NH
1988-1989	Clinical Manager Emergency Department	The Memorial Hospital North Conway, NH

	10 staff members	
1986-1988	Staff RN- Emergency Department	The Memorial Hospital 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 Hospital Boston, MA
1978-1981	Staff Nurse 29 bed Medical Surgical Unit	The New England Baptist Hospital Boston, MA

EDUCATION

<u>Date</u>	<u>Educational Institution</u>	<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 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.

Kelly Peckham, RN

Employment Highlights

Visiting Nurses, Home care and Hospice of Carroll County

Clinical Director

2020-present

- Coordinates and oversees all direct and indirect patient service.
- Establishes, implements and evaluates goals and objectives for services
- Completes competency and performance evals.
- Interviewing and hiring of new staff
- Assists with evaluation of organization performance

Clinical Coordinator

2018-2020

- Responsible for the day to day clinical administrative operation of the Agency
- Scheduling oversight
- Policy and procedure review and development
- Assess staff develop needs and create programs/ procedures to meet those needs
-

RN Case Manager

2016-2018

- Responsible for a caseload of up to 25 homecare patients including skilled, LTC and Hospice
- Collaborates with other disciplines to determine needs of each patient, and manage plan of care.
- Perform a variety of skills including CP assessment, education, wound care, and other skilled interventions such as wound vacs, enteral feeds, IV therapy as ordered.
- Trained new Case Managers

Homecare RN Case Manager

2014-2016

Pemi-Baker Community Health

- Responsible for a caseload of up to 25 homecare patients.
- Collaborates with other disciplines to determine needs of each patient, and manage plan of care.
- Perform a variety of skills including CP assessment, education, wound care, and other skilled interventions such as wound vacs, enteral feeds, IV therapy as ordered.
- Trained new Case Managers

Clinical Nurse, RN

2013-2014

Lakes Region General Hospital, Laconia, NH

- Senior Service Med-Surg unit. Care for up to 5 patients.
- Performed a variety of skills including MIST therapy, Wound Vacs, enteral/parenteral nutrition, blood transfusions.

Camp Nurse, RN

Summer 2013

Camp Deerwood, Holderness NH

- Oversees all aspects of health care for the camp community.
- Respond to emergencies, injuries and illness.
- Manage medications, maintenance of the health center and record logs.
- Communication with parents regarding health concerns.

Education

Great Bay Community College, Portsmouth, NH

May 2013

- Completed Associates Degree in Nursing
- Clinical Experience: Coronary Care Unit (Frisbie Memorial), Telemetry (Wentworth-Douglas), Med-Surg (Holy-Family), Wound care (Portsmouth Hospital)

Plymouth State College, Plymouth, NH

May 2002

- Completed B.S. in Physical Education
- Specializations: Fitness & Rehab
Health Fitness Administration
- Minor: Health

Selected Skills and Abilities

- Skilled in computers: Managed complex billing programs and EMR's
- Efficient and highly organized
- Promotion of health and wellness through teaching
- Maintained safe environment for clients and staff
- Fazzi ICD-10 online training 20 CEU course

References: Available on request

Rosalie V. Miles

Experience

Visiting Nurse Home Care & Hospice of Carroll County, North Conway, NH

March 2000 to Present

Human Resource Director – 2017 - Present

- Manages the staffing process; recruiting, interviewing and hiring of new staff. Maintaining personnel files of all employees and contract staff. Responsible for agency insurances (health, dental, voluntary benefits, workers compensation and all agency professional and liability coverage. Serves as a link between agency management and employees.

Intake Coordinator – 2014 - 2017

- Received patient referrals from hospitals, rehabilitation facilities, nursing homes and physicians. Referrals were entered into electronic medical record, information was relayed to clinical staff as well as agency management.

Clinical Staff Scheduler – 2010 - 2013

- Manage healthcare staff scheduling for home visits with computerized scheduling program and assigning staff to clients based on acuity and geographic location.

Receptionist/Administrative Assistant – 2000 to 2010

- Answered phone lines, fundraising, performed accounts payable duties and reconciled bank accounts and day to day administrative tasks.

Everett N. Dobson & Sons, Falmouth, ME Office Manager

March 1999 to March 2000

- Managed accounting records for three general contracting divisions, performed all aspects of office procedures, typing, filing, and phone coverage.

Wicked Good Store, Lovell, ME Owner/Operator

July 1993 to November 1997

- Convenience Store/Restaurant - Focused on customer satisfaction and creating customer loyalty. Hired, trained and supervised 8 employees. Increased sales by 32% after expanding square footage of kitchen area and retail space.

Education

January 1998 to March 1999

Andover College (NKA, Kaplan University), Portland, ME

- Returned to college as an adult learner after selling convenience store/restaurant.
- Associates in Applied Science Degree, Business Administration.
- Grade Point Average 3.6

KAREN ROYER

Experience:

2006-Present Carroll County Home and Health Care, Chocorua, NH (2006-2011)
Visiting Nurse, Home Care & Hospice of Carroll County, NH (2012-2013 merged name)

Long Term Care Financial Manager (2012-present)

Manage Long Term Care accounts receivables, client and state billings, authorizations, and tracking. Complete state contract reporting requirements, agency LTC internal tracking & reporting. Assist with Agency Financials, Manage Service Link Financial data. Back up for Payroll. Prepare LTC data and reports for audits, RFP's, and funding requests.

Financial Manager (2008-2011)

Responsible for Accounts Receivable, Accounts Payable, Payroll, Billing, Agency reporting, State Contract Reporting, Financials, Funding requests, State Contract Requirements, Audits, Bank Accounts.

Administrative Financial Assistant (2006-2008)

Responsible for Medicaid HCBC billing, maintaining and auditing of all charts, processing data and reports, creating and implementing internal processes streamlining the organizational flow and reducing costs. Maintain logs, tracking,

1998-2004 Measured Progress, Dover, New Hampshire
(Assessment Testing)

Data Processor

Lead Data Processor primarily responsible for the planning, development, implementation, and maintenance of large-scale databases. Coordinated and managed data processing functions to ensure accurate quality production. Assume leadership role identifying opportunities for process improvement, detailing, documenting, and implementing solutions resulting in cost savings. Trained and provided supervision to temporary and regular subordinate personnel.

1989-1998 Northeast Health Care Quality Foundation, Dover, New Hampshire
(Peer Review Organization for Medicare and Medicaid)

Information System Coordinator (1995-1998)

Analyze the information needs of all departments to coordinate, plan, develop, implement and maintain automated processes insuring accurate, quality production and reporting while reducing efforts and costs.

Data Operations Assistant (1992-1995)

Maintained system data files for processing and analyzing claims ensuring accurate reporting to state and federal agencies.

KAREN ROYER

Data Clerk (1989-1992)
Data entry and verification.

Education:

- NH Technical College, 1999-2000, Computer Technology
- McKintosh College, Dover NH, 1979-1981, Accounting
- Office Management, 1987 NH Job Training

ASHLEE CHAINE



EMPLOYMENT

Feb 2018-Current

Long Term Care and Social Service Coordinator

Work directly with clients and families to find the appropriate resources and services to meet their individual needs and provide ongoing case management. Oversee the daily needs of the Long-Term Care Program. Work with the Clinical Director to hire and oversee the homemaking and LNA staff. Organize ongoing education and presentations for LNA licensing. Key member of grant writing team to support agency mission and programming. Member of the Hospice and Palliative care team.

Dec 2017-June 2018

Substitute Teacher- MSAD#72

Perform role and duties of primary teacher, tech or staff member during an absence.

April 2016-Dec 2017

Care Coordinator- Elder Independence of Maine (EIM)-Lewiston, ME

Assist disabled and elderly individuals and their families accessing long term care services in the state of Maine. We support our consumers to achieve their maximum independence, to maintain living at home, increase quality of life and health outcomes. This is done through assessment, planning, implementing, monitoring and coordination of services and state/community resources. Time is spent exploring ways to self-identify health, social, emotional and personal care needs and develop solutions and resolution through education and coaching. Update and maintain consumer records for accuracy and level of care within the state regulations. Report unsafe situations to APS and work with consumers and families to correct the situation.

2011-2016

Patient Navigator; Case Management; Memorial Hospital- North Conway, NH

Interview, document and coordinate medical and social services to support the needs of patients, families and caregivers across the full spectrum of age and diverse needs. Collaborate with community agencies to provide resources and education for both staff, patients and community while building partnerships/work groups between agencies such as Kennett Middle School, Starting Point, Division for Children Youth and Families, Adult Protective, Local Subutex programs, and mental health counselors. Key player in the implementation of new Prenatal Substance Abuse Program. Screen, enroll, and navigate a complex health system for eligible women for various breast assistance programs and provide educational forums. Search, apply and sustain grant funding for Breast Patient Programs. Lead and develop training for a major hospital initiative focused on improving the quality of the employee and patient experience. Maintain clerical needs and statistical data for the Quality department.

2006-2011

Clerk; Health Information Services; Memorial Hospital – North Conway, NH

Analyze & maintain patient records, complete legal, state, and personal requests for records, update/establish policies and procedures, interview potential staff, train new employees, and have experience with insurance precertification. NH Birth Registrar. Order supplies for department and maintain budget.

2002-2006

Head Waitress, Guldies Restaurant - North Conway, NH

Maintain weekly schedules, filing, payroll, staff training, and other duties as needed to proficiently manage a dining room.

Certifications:

2017-2020 Youth Mental Health First Aid

Achievements

2020-Outstanding Public Servants Award

2013- Memorial Hospital Employee of the Year

Annual award given to an outstanding employee whom exceeds expectations in all areas of his or her job.

2013- Certified Professional in Healthcare Quality- Passed certification through the National Association for Healthcare Quality on the following areas in healthcare: data analytics, performance improvement, risk management, patient safety and management and leadership, information management.

2014-Team Spirit Department Award

Annual award given to a department at Memorial Hospital that has shown outstanding teamwork throughout the year; Case Management

Volunteer Position

2019- Current MSAD #72 Schoolboard Member

Committees- Transportation & Facilities & Personnel (Contract Negotiations)

2019- Current Fryeburg Area Rotarian

2016-2017 C.A. Snow School P.T.A. Vice President

Main responsibilities: fundraising activities, parent recruitment and social media- Organizer of our local 5K Color Run for Fun with over 250 participants and 50 volunteers/vendors/sponsors.

2009-2015 Domestic Violence, Sexual Violence and Stalking Advocate; Starting Point- Conway, NH

Trained to educate and support victims and families of Domestic Violence, Sexual Violence & Stalking.

EDUCATION

2008-2013

Granite State College

Associate Degree: General Studies

Bachelor's of Behavioral Sciences

References available upon request

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Sandra Ruka, MS RN	Agency Director	\$4646.00
Kelly Peckham, RN	Clinical Director	\$3852.00
Rosalie Miles	HR Director	\$2727.00
Ashley Chaine	LTC Coordinator	\$2559.00
Karen Royer	Payroll Admin / LTC Biller	\$2448.00

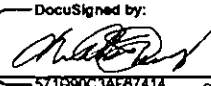
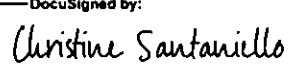
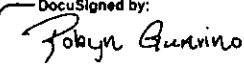
Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-06)

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name VNA at HCS, Inc.		1.4 Contractor Address 312 Marlboro Street Keene, NH 03431	
1.5 Contractor Phone Number 603-352-2253	1.6 Account Number 05-95-48-481010-7872; 05-95-48-481010-9255	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$1,462,584
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 6/6/2022		1.12 Name and Title of Contractor Signatory Maura McQueeney 6/6/2022	
1.13 State Agency Signature DocuSigned by:  Date: 6/7/2022		1.14 Name and Title of State Agency Signatory Christine Santaniello 6/7/2022	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 6/7/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials 
Date 6/6/2022

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

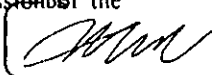
11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

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Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

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EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide Home Health Services in this Agreement 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:
 - 1.1.1. New Hampshire's Medicaid State Plan.
 - 1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicare Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. 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:
 - 1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
 - 1.2.2. 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).
 - 1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).
 - 1.2.4. 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).
- 1.3. The Contractor shall ensure services are available in Cheshire County.
- 1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.
- 1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.
- 1.6. **Adult In-Home Care/In-home Care Services**
 - 1.6.1. 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:
 - 1.6.1.1. 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

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822, Home Care Service Provider Agencies, as applicable.

- 1.6.1.2. 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
- 1.6.1.3. Light housekeeping tasks.
- 1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.

1.7. Home Health Aide Services

- 1.7.1. The Contractor shall be a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809 in order to provide home health aide services.
- 1.7.2. The Contractor shall provide Home Health Aide Level of Care Services through the Title III to eligible individuals as outlined in NH Administrative Rule He-E 502, which include, but are not limited to:
 - 1.7.2.1. Receiving referrals from an individual's health care provider(s).
 - 1.7.2.2. Performing evaluations of individuals' medical needs.
 - 1.7.2.3. Developing service plans and incorporating this information into the individuals' person-centered plans of care.
- 1.7.3. The Contractor shall provide the following home health aide services based on the individual's need:
 - 1.7.3.1. Services allowed within the Licensed Nursing Assistant (LNA) scope of practice, pursuant to NH Administrative Rule Nur 700; and
 - 1.7.3.2. Personal care services, as described in NH Administrative Rule He-E 801.22(b), when the individual's person-centered plan contains documentation that his or her functional or medical condition necessitates the performance of such tasks by an LNA and not an unlicensed provider.

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1.7.4. The Contractor shall coordinate home health aide services to ensure no duplication of services when the individual is also receiving home delivered meals, other Title III services, or services at an adult medical day program, in an assisted living facility, or in an adult family care home.

1.8. Service Administration

1.8.1. Access to Services

1.8.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:

1.8.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.8.2., below; and

1.8.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.

1.8.2. Client Request and Application for Services

1.8.2.1. 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:

1.8.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.

1.8.2.1.2. 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.

1.8.3. Client Eligibility Requirements for Services

1.8.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E 501 and He-E 502.

1.8.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection

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Program in Section 1.8.7.2., 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 1.2.

- 1.8.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.
- 1.8.3.4. 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 1.2.
- 1.8.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
- 1.8.3.6. 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.

1.8.4. Client Assessments and Service Plans

- 1.8.4.1. 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.
- 1.8.4.2. 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.
- 1.8.4.3. 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.
- 1.8.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.

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1.8.5. Person Centered Provision of Services

1.8.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:

1.8.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.

1.8.5.1.2. Individual's wishes, values, and beliefs are considered and respected.

1.8.5.1.3. Individuals are listened to; needs and concerns are addressed.

1.8.5.1.4. Individuals receive the information they need to make informed decisions.

1.8.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.

1.8.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.

1.8.5.1.7. Individual's rights are affirmed and protected.

1.8.5.1.8. Individuals are protected from exploitation, abuse, and neglect.

1.8.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

1.8.6. Client Fees and Donations

1.8.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:

1.8.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.8.7. Adult Protection Services;



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- 1.8.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;
- 1.8.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;
- 1.8.6.1.4. Shall not bill or invoice clients and/or their families; and
- 1.8.6.1.5. Shall ensure that all donations support the program for which donations were given.
- 1.8.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
 - 1.8.6.2.1. May charge fees to individuals, (except as stated in Section 1.8.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
 - 1.8.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.
 - 1.8.6.2.3. 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.
 - 1.8.6.2.4. Shall ensure that all fees support the program for which donations were given.
- 1.8.7. Adult Protection Services
 - 1.8.7.1. 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.
 - 1.8.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
 - 1.8.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.


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- 1.8.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.
- 1.8.8. Referring Clients to Other Services
- 1.8.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.
- 1.8.9. Client Wait Lists
- 1.8.9.1. 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.
- 1.8.9.2. 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.
- 1.8.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:
- 1.8.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.
- 1.8.9.4. The Contractor shall include at a minimum the following information on its wait list:
- 1.8.9.4.1. The individual's full name and date of birth.
- 1.8.9.4.2. The name of the service being requested.
- 1.8.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.
- 1.8.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.
- 1.8.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the

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- individual was determined eligible for Title XX services.
- 1.8.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.
- 1.8.9.4.7. A brief description of the individual's circumstances and the services he or she needs.
- 1.8.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
- 1.8.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
- 1.8.9.5.2. Declining mental or physical health of the caregiver.
- 1.8.9.5.3. Declining mental or physical health of the individual.
- 1.8.9.5.4. Individual has no respite services while living with a caregiver.
- 1.8.9.5.5. Length of time on the wait list.
- 1.8.9.5.6. When two (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.
- 1.8.9.5.7. 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 NH Administrative Rules He-E 501.14 (f) and He-E 502.13.
- 1.8.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.8.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.8.10. E-Studio Electronic Information System
- 1.8.10.1. The Contractor shall use the Department's E-Studio electronic information system for uploading reports to the



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Department and receiving important information from the Department concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information.

- 1.8.10.2. 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.
- 1.8.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.

1.8.11. Grievance and Appeals Process

- 1.8.11.1. 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:
 - 1.8.11.1.1. The client's name.
 - 1.8.11.1.2. The type of service received by the client.
 - 1.8.11.1.3. The date of written complaint or concern of the client.
 - 1.8.11.1.4. The nature/subject of the complaint or concern of the client.
 - 1.8.11.1.5. The staff position in the agency who addresses complaints and concerns.
 - 1.8.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.

- 1.8.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

1.8.12. Client Feedback

- 1.8.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.

1.8.13. Support Services During an Emergency, Disaster or Crisis

- 1.8.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the

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Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.

1.8.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:

1.8.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with questions to additional sources of information.

1.8.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.

1.8.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.

1.8.13.2.4. Planning and organizing vaccination activities.

1.8.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.

1.8.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.

1.9. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.

1.10. 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.

1.11. 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.

1.12. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.

1.13. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:



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- 1.13.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.13.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.13.3. A description of time frames necessary for obtaining staff replacements;
 - 1.13.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
 - 1.13.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.14. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.15. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.16. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
- 1.16.1. Desk reviews; or
 - 1.16.2. On-site reviews.
- 1.17. Reporting
- 1.17.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The Contractor shall ensure:
 - 1.19.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
 - 1.19.1.2. The report includes, but is not limited to:
 - 1.19.1.2.1. Expenses by program service provided.
 - 1.19.1.2.2. Revenue, by program service provided, by funding source.




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- 1.19.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.8.6.
 - 1.19.1.2.4. Actual Units served, by program service provided, by funding source.
 - 1.19.1.2.5. Number of unduplicated clients served, by service provided, by funding source.
 - 1.19.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
 - 1.19.1.2.7. Unmet need/waiting list.
 - 1.19.1.2.8. Lengths of time clients are on a waiting list.
 - 1.19.1.2.9. 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.
 - 1.19.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
 - 1.19.1.2.11. A plan to address how to resolve the issues in Section 1.19.1.2.10.
- 1.17.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.18. Performance Measure
- 1.18.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in 

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

accordance with the terms of Exhibit K, DHHS Information Security Requirements.

- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

- 3.2.1. The Contractor shall submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
- 3.3.3.1. Brochures.
 - 3.3.3.2. Resource directories.
 - 3.3.3.3. Protocols or guidelines.

 OS

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor shall keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
105 Pleasant Street



**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

 DS

**New Hampshire Department of Health and Human Services
Home Health Services**


EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

 DS

Exhibit C-1 Rate Sheet

Home Health Services - VNA @ HCS, Inc.				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	59,562	\$12.00	\$ 714,744.00
Title IIIB In Home Services	1/2 Hour	1,227	\$12.00	\$ 14,724.00
Title IIIB Home Health Aide	1/2 Hour	114	\$16.00	\$ 1,824.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	59,562	\$12.00	\$ 714,744.00
Title IIIB In Home Services	1/2 Hour	1,227	\$12.00	\$ 14,724.00
Title IIIB Home Health Aide	1/2 Hour	114	\$16.00	\$ 1,824.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials: 

Date: 6/6/2022

**New Hampshire Department of Health and Human Services
Exhibit D**



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

[Signature]



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.


Place of Performance (street address, city, county, state, zip code) (list each location)


Check if there are workplaces on file that are not identified here.

Vendor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

 57103003AF07114
 Name: Maura McQueeney
 Title: CEO/CO HCS

Vendor Initials 
 Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney

Title: CEO/COO HCS

Vendor Initials

6/6/2022

Date

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

[Handwritten Signature]



**New Hampshire Department of Health and Human Services
Exhibit F**

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).


LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

 Name: Maura McQueeney
 Title: CEO/CEO HCS

DS


New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney
Title: CEO/CEO HCS

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials

DS

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

Name: Maura McQueeney
Title: CEO/CEO HCS

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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- i. “Required by Law” shall have the same meaning as the term “required by law” in 45 CFR Section 164.103.
- m. “Secretary” shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. “Security Rule” shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. “Unsecured Protected Health Information” means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - i. For the proper management and administration of the Business Associate;
 - ii. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - iii. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

[Handwritten Signature]



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Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

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pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

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Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

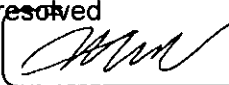
In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

VNA at HCS INC

The State

Name of the Contractor

Christine Santaniello

Maura McQueeney

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Maura McQueeney

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

Title of Authorized Representative

CEO/CO HCS

Title of Authorized Representative

6/7/2022

6/6/2022

Date

Date

DS
MM
Contractor Initials

6/6/2022
Date



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus/30 days, in which the award or award amendment is made.

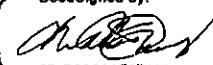
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:


The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: VNA at HCS INC

6/6/2022

Date

DocuSigned by:

 Name: Maureen McQueeney
 Title: CEO/CO HCS

Contractor Initials 
 Date 6/6/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 06/06/2022

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 NO x YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO x YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

Contractor Initials DS
[Signature]
Date 6/6/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

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Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

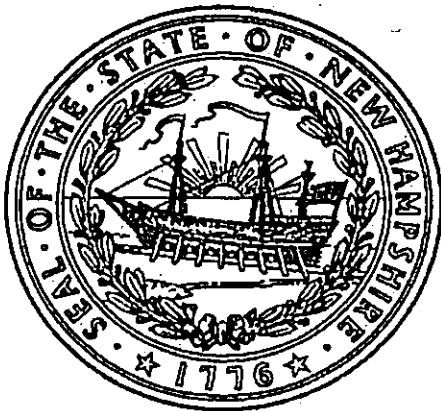
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 67798

Certificate Number: 0005751998



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, David Therrien, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of VNA at HCS
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 12, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

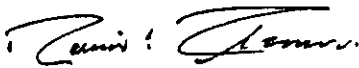
VOTED: That Maura McQueeney, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of VNA at HCS to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 5/24/2022



Signature of Elected Officer
Name: DAVID THERRIEN
Title: CHAIR of the Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/23/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. IF SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Dowd Agencies, LLC 14 Bobala Road Holyoke MA 01040	CONTACT NAME: Jessica Reid, CISR, CPIA PHONE (A/C No., Ext): 413-437-1070 FAX (A/C, No): 413-437-1470 E-MAIL ADDRESS: jreid@dowd.com
INSURED Home Healthcare Hospice & Community Services & VNA at HCS, Inc. PO Box 564 312 Marlboro Street Keene NH 03431	INSURER(S) AFFORDING COVERAGE NAIC # License#: BR-1201657 HOMEHEA-03 INSURER A: Philadelphia Insurance Companies INSURER B: Philadelphia Indemnity Insurance Company 18058 INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER: 377038655** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	SUBROGATION WAIVED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2365630	1/4/2022	1/4/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/POP AGG \$ 3,000,000 \$
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2365634	1/4/2022	1/4/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB798916	1/4/2022	1/4/2023	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Directors & Officers Liability Employment Practices Liability Fiduciary Liability			PHSD1684801	1/4/2022	1/4/2023	\$20,000.00 Retention \$5,000,000 \$25,000.00 Retention \$5,000,000 \$0 \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Certificate holder is an additional insured, per written contract.

CERTIFICATE HOLDER State of NH Department of Health and Human Services 129 Pleasant Stree Conford NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/7/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Berkshire Insurance Group a Division of Brown & Brown PO Box 4889 Pittsfield, MA 01202	CONTACT Maureen Cormier NAME:	
	PHONE (A/C, No, Ext): (866) 636-0244	FAX (A/C, No): (413) 447-1977
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : ATLANTIC CHARTER INSURANCE GROUP		
INSURED Home Healthcare Hospice & Community Services, Inc. & VNA at HCS, Inc. 312 Marlboro Street PO Box 564 Keene, NH 03431	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input checked="" type="checkbox"/> Y <input type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WCA00539810	7/1/2021	7/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Named insured:
Home Healthcare Hospice & Community Services, Inc. & VNA at HCS, Inc.
PO Box 564
Keene, NH 03431

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Maureen Cormier</i>
--	---



Mission of Home Healthcare, Hospice and Community Services (HCS)
and the VNA at HCS:

Our mission is to provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.



CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2021 and 2020

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Home Healthcare, Hospice & Community Services, Inc. and Affiliate

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice & Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheets as of June 30, 2021 and 2020, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors

Home Healthcare, Hospice & Community Services, Inc. and Affiliate

Page 2

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice & Community Services, Inc. and Affiliate as of June 30, 2021 and 2020, and the results of their operations, changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire

December 2, 2021

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Balance Sheets

June 30, 2021 and 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Current assets		
Cash and cash equivalents	\$ 2,485,863	\$ 2,916,261
Short-term investments	18,174	16,486
Patient accounts receivable, net	1,862,056	1,598,291
Other receivables	343,852	380,859
Prepaid expenses	<u>278,005</u>	<u>231,568</u>
Total current assets	4,987,950	5,143,465
Assets limited as to use	14,413,813	11,514,211
Property and equipment, net	<u>2,657,347</u>	<u>2,455,254</u>
Total assets	<u>\$ 22,059,110</u>	<u>\$ 19,112,930</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 437,955	\$ 890,003
Accrued payroll and related expenses	1,240,725	1,094,280
CARES Act refundable advances and other deferred revenue	<u>33,582</u>	<u>2,211,990</u>
Total current liabilities	<u>1,712,262</u>	<u>4,196,273</u>
Net assets		
Without donor restrictions	19,429,941	14,033,130
With donor restrictions	<u>916,907</u>	<u>883,527</u>
Total net assets	<u>20,346,848</u>	<u>14,916,657</u>
Total liabilities and net assets	<u>\$ 22,059,110</u>	<u>\$ 19,112,930</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Operations

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating revenue		
Net patient service revenue	\$ 12,849,959	\$ 11,583,216
CARES Act Funding and other operating revenue	4,893,371	2,792,163
Net assets released for operations	<u>54,350</u>	<u>177,847</u>
Total operating revenue	<u>17,797,680</u>	<u>14,553,226</u>
Operating expenses		
Salaries and related expenses	11,380,022	11,520,776
Other operating expenses	4,117,321	4,324,791
Depreciation	<u>378,194</u>	<u>393,511</u>
Total operating expenses	<u>15,875,537</u>	<u>16,239,078</u>
Operating gain (loss)	<u>1,922,143</u>	<u>(1,685,852)</u>
Other revenue and gains		
Contributions and fundraising income	594,666	678,399
Investment income, net	146,960	183,351
Change in fair value of investments	<u>2,623,567</u>	<u>589,401</u>
Total other revenue and gains	<u>3,365,193</u>	<u>1,451,151</u>
Excess (deficit) of revenue over expenses	5,287,336	(234,701)
Net assets released for capital acquisition	<u>109,475</u>	<u>-</u>
Increase (decrease) in net assets without donor restrictions	<u>\$ 5,396,811</u>	<u>\$ (234,701)</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Changes in Net Assets

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net assets without donor restrictions		
Excess (deficit) of revenue over expenses	\$ 5,287,336	\$ (234,701)
Net assets released for capital acquisition	<u>109,475</u>	<u>-</u>
Change in net assets without donor restrictions	<u>5,396,811</u>	<u>(234,701)</u>
Net assets with donor restrictions		
Contributions	139,750	118,821
Investment income	2,975	3,364
Change in fair value of investments	54,480	11,023
Net assets released for operations	(54,350)	(177,847)
Net assets released for capital acquisition	<u>(109,475)</u>	<u>-</u>
Change in net assets with donor restrictions	<u>33,380</u>	<u>(44,639)</u>
Change in net assets	5,430,191	(279,340)
Net assets, beginning of year	<u>14,916,657</u>	<u>15,195,997</u>
Net assets, end of year	<u>\$ 20,346,848</u>	<u>\$ 14,916,657</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Cash Flows

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	\$ 5,430,191	\$ (279,340)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	378,194	393,511
Change in fair value of investments	(2,678,047)	(600,424)
Investment income restricted for reinvestment	(2,975)	(3,364)
(Increase) decrease in the following assets:		
Investments	(1,688)	781
Patient accounts receivable	(263,765)	239,655
Other receivables	37,007	(39,886)
Prepaid expenses	(46,437)	(7,539)
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	(452,048)	(410,308)
Accrued payroll and related expenses	146,445	92,086
CARES Act refundable advances and other deferred revenue	(2,178,408)	2,180,728
Net cash provided by operating activities	<u>368,469</u>	<u>1,565,900</u>
Cash flows from investing activities		
Purchase of investments	(3,646,348)	(5,092,124)
Proceeds from sale of investments	3,427,768	6,824,248
Capital expenditures	(580,287)	(191,727)
Net cash (used) provided by investing activities	<u>(798,867)</u>	<u>1,540,397</u>
Cash flows from financing activities		
Repayments on line of credit	-	(533,503)
Net (decrease) increase in cash and cash equivalents	(430,398)	2,572,794
Cash and cash equivalents, beginning of year	<u>2,916,261</u>	<u>343,467</u>
Cash and cash equivalents, end of year	<u>\$ 2,485,863</u>	<u>\$ 2,916,261</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

1. Summary of Significant Accounting Policies

Organization

Home Healthcare, Hospice & Community Services, Inc. is a non-stock, non-profit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc., is a non-stock, non-profit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of the Home Healthcare, Hospice & Community Services, Inc., and its affiliate, VNA at HCS, Inc. (collectively, the "Association"). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Basis of Presentation

The consolidated financial statements of the Association have been prepared in accordance with U.S. GAAP, which requires the Association to report information regarding its financial position and activities according to the following net asset classification:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and the Board of Directors (Board).

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions are to be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of operations and changes in net assets.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Income Taxes

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code (IRC). As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Patient Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides a reserve for payment adjustments by analyzing past history and identification of trends for all funding sources in the aggregate. Management regularly reviews data about revenue in evaluating the sufficiency of the reserve which is netted against accounts receivable. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for payment adjustments.

Patient accounts receivable were \$1,862,056; \$1,598,291; and \$1,837,946 at June 30, 2021, 2020, and 2019, respectively.

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as non-current assets.

The Association reports investments at fair value and has elected to report all gains and losses in the excess (deficit) of revenue over expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or State law.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets.

Assets Limited as to Use

Assets limited as to use include designated assets set aside by the Board of Directors and donor contributions.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

Net Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14 (a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying consolidated financial statements.

COVID-19

On March 11, 2020, the World Health Organization declared the Coronavirus disease (COVID-19) a global pandemic. In response to the global pandemic, The Centers for Medicare & Medicaid Services (CMS) implemented certain relief measures and also issued guidance for limiting the spread of COVID-19.

Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19, by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Many sectors are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

The U.S. government has responded with several phases of relief legislation as a response to the COVID-19 outbreak. Legislation enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provides additional funding for grants and technical assistance; 3) delays due dates for employer payroll taxes and estimated tax payments for corporations; and 4) revises provisions of the IRC, including those related to losses, charitable deductions, and business interest. The Association has received emergency federal grant funding under the CARES Act totaling \$600,871 to offset the cost impact of COVID-19. Management believes the Association met the conditions necessary to recognize these grant funds. The grants funds are reported as CARES Act funding and other operating revenue within the consolidated statement of operations for the for the current year ended June 30, 2021 based on its understanding of the requirements related to lost revenues and COVID-related expenses. Management believes the position taken is a reasonable interpretation of the rules, subject to any further clarification.

On December 31, 2020, the U.S. Department of Health and Human Services issued reporting requirements related to the CARES Act funds. Due to the complexity of the reporting requirements and continued issuance of clarifying guidance, there is at least a reasonable possibility the amount recognized may change by a material amount. Any difference between amounts previously estimated and amounts subsequently determined to be recoverable or payable will be included in income in the year that such amounts become known.

The Association also received advance funding from CMS totaling \$400,000 as of June 30, 2020, which was to be paid back over a one year period. The advance funding from CMS was paid back in full as of June 30, 2021.

On April 16, 2020, the Association received a loan from the U.S. Small Business Association (SBA) within the CARES Act under the Paycheck Protection Program (PPP) in the amount of \$1,496,000. The loan are to be used for payroll and other allowable costs authorized in the PPP rules, and forgiveness of the loan balances is dependent upon compliance with this and other terms and conditions of the CARES Act. The Association is following the conditional contribution model to account for the PPP and determined the conditions for forgiveness were met during the year ended June 30, 2021. The refundable advance was recognized as CARES Act funding and other operating revenue for the year ended June 30, 2021. The Association was notified in June 2021 the PPP was fully forgiven by the SBA.

2. Availability and Liquidity of Financial Assets

As of June 30, 2021, the Association has working capital of \$3,275,688 and average days (based on normal expenditures) cash and liquid investments on hand of 59 which includes only cash and cash equivalents and excludes assets limited as to use, which are assets designated for long-term investment by the board of directors or restricted by donors.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 2,485,863	\$ 2,916,261
Short-term investments	18,174	16,486
Patient accounts receivable, net	1,862,056	1,598,291
Other receivables	<u>343,852</u>	<u>380,859</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,709,945</u>	<u>\$ 4,911,897</u>

The Association has board designated long-term investments that could be made available for general expenditure upon Board approval. Since these investments are currently intended for long-term investments, they have not been included in the information above. The Association has other long-term investments and assets for restricted use, more fully described in Note 3, which are not available for general expenditure within the next year and are not reflected in the amount above.

The Association has a \$1,000,000 line of credit available to meet short-term needs, as disclosed in Note 5.

3. Investments and Assets Limited as to Use

Investments and assets limited as to use, stated at fair value, are as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,151,816	\$ 624,939
U.S. Government and corporate bonds	2,132,950	2,382,139
Marketable securities	8,726,603	5,818,290
Mutual funds	<u>2,420,618</u>	<u>2,705,329</u>
Total investments and assets limited as to use	<u>\$ 14,431,987</u>	<u>\$ 11,530,697</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Investments without restrictions or designations	\$ <u>18,174</u>	\$ <u>16,486</u>
Assets limited as to use		
Board-designated for future use	13,496,906	10,630,684
Donor-restricted, time or purpose	350,833	334,461
Endowment investments - unappropriated spending	331,843	314,835
Donor-restricted, perpetual in nature	<u>234,231</u>	<u>234,231</u>
Total assets limited as to use	<u>14,413,813</u>	<u>11,514,211</u>
Total investments and assets limited as to use	<u>\$ 14,431,987</u>	<u>\$ 11,530,697</u>

Fair Value

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The fair values of all of the Association's investments, which are presented in the following table, are measured on a recurring basis using Level 1 inputs with the exception of corporate bonds which are valued based on quoted market prices of similar investments and categorized as level 2 investments.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Assets at Fair Value as of June 30, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,151,816	\$ -	\$ 1,151,816
U.S. Government and corporate bonds	-	2,132,950	2,132,950
Equity securities	8,726,603	-	8,726,603
Mutual funds	<u>2,420,618</u>	-	<u>2,420,618</u>
Total	<u>\$ 12,299,037</u>	<u>\$ 2,132,950</u>	<u>\$ 14,431,987</u>

Assets at Fair Value as of June 30, 2020

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 624,939	\$ -	\$ 624,939
U.S. Government and corporate bonds	-	2,382,139	2,382,139
Equity securities	5,818,290	-	5,818,290
Mutual funds	<u>2,705,329</u>	-	<u>2,705,329</u>
Total	<u>\$ 9,148,558</u>	<u>\$ 2,382,139</u>	<u>\$ 11,530,697</u>

Investment income and gains for cash equivalents and investments consist of the following:

	<u>2021</u>	<u>2020</u>
Net assets without donor restrictions		
Investment income, net of fees	\$ 146,960	\$ 183,351
Change in fair value of investments	2,623,567	589,401
Restricted net assets		
Investment income	2,975	3,364
Change in fair value of investments	<u>54,480</u>	<u>11,023</u>
Total	<u>\$ 2,827,982</u>	<u>\$ 787,139</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

4. Property and Equipment

Property and equipment consists of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 489,311	\$ 482,961
Building and improvements	5,693,516	5,384,931
Furniture, fixtures, and equipment	<u>3,422,332</u>	<u>3,193,917</u>
Total cost	9,605,159	9,061,809
Less accumulated depreciation	<u>6,947,812</u>	<u>6,606,555</u>
Total property and equipment, net	<u>\$ 2,657,347</u>	<u>\$ 2,455,254</u>

5. Line of Credit

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (4.25% at June 30, 2021). There was no outstanding balance at June 30, 2021 and 2020.

6. Net Assets with Donor Restrictions

Net assets with donor restrictions consists of the following:

	<u>2021</u>	<u>2020</u>
Time or purpose restrictions for:		
Haskell fund accumulated earnings - for office rent	\$ 313,372	\$ 304,618
Johnson Family fund accumulated earnings - for capital expenditures	7,750	7,009
Dementia program	26,480	-
Sewer line replacement	20,000	-
Transportation	72,785	-
Hospice accumulated earnings	3,934	3,208
Capital acquisition	10,525	105,000
Operations	627	-
Jones fund accumulated earnings - for equipment	2,529	-
Bednar fund accumulated earnings - for general purposes	3,631	-
Hospice memorial garden	125,227	130,154
Barbara Duckett scholarship	<u>95,816</u>	<u>99,307</u>
Total	<u>\$ 682,676</u>	<u>\$ 649,296</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE**Notes to Consolidated Financial Statements****June 30, 2021 and 2020**

Restrictions that are perpetual in nature for:		
Hospice	\$ 10,000	\$ 10,000
Operations	8,623	8,623
Johnson Family fund - for capital expenditures	10,202	10,202
Bednar endowment fund - income for general purposes	50,000	50,000
Haskell endowment fund - for office rent	120,570	120,570
Jones endowment fund - for equipment	<u>34,836</u>	<u>34,836</u>
Total	\$ <u>234,231</u>	\$ <u>234,231</u>

7. Endowments

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with the UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the organization and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of the Association;
- (7) The investment policies of the Association;
- (8) The spending policy; and
- (9) Funds with deficiencies.

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed-upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

Spending Policy

The Association's spending policy is equal to investment returns. All available investment returns earned on endowments are expended, or released from endowment in the year earned.

The following summarizes changes in endowment assets:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>		<u>Total</u>
		<u>Purpose Restrictions</u>	<u>Perpetual in Nature</u>	
Balance June 30, 2019	\$ 11,760,468	\$ 314,835	\$ 234,231	\$ 12,309,534
Investment income, net	183,351	3,364	-	186,715
Realized and unrealized gains on investments	589,401	11,023	-	600,424
Net assets released from restrictions	-	(14,387)	-	(14,387)
Use of board designated funds for operations	<u>(1,902,536)</u>	<u>-</u>	<u>-</u>	<u>(1,902,536)</u>
Balance June 30, 2020	10,630,684	314,835	234,231	11,179,750
Investment income, net	140,168	2,975	-	143,143
Realized and unrealized gains on investments	2,623,654	54,480	-	2,678,134
Contributions	102,400	-	-	102,400
Net assets released from restrictions	<u>-</u>	<u>(40,447)</u>	<u>-</u>	<u>(40,447)</u>
Balance June 30, 2021	<u>\$ 13,496,906</u>	<u>\$ 331,843</u>	<u>\$ 234,231</u>	<u>\$ 14,062,980</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

8. Net Patient Service Revenue

Net patient service revenue is as follows:

	<u>2021</u>	<u>2020</u>
Medicare	\$ 9,949,738	\$ 8,644,749
Medicaid	447,348	607,871
Other third-party payers	2,271,722	2,033,186
Private pay	<u>181,151</u>	<u>297,410</u>
Total	<u>\$ 12,849,959</u>	<u>\$ 11,583,216</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$442,134 and \$908,362 for the years June 30, 2021 and 2020, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the State of New Hampshire.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

9. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2021</u>	<u>2020</u>
Program services		
Salaries and benefits	\$ 9,677,790	\$ 9,899,498
Program supplies	626,624	541,049
Travel	355,613	382,312
Contract services	1,105,855	1,248,462
Other operating expenses	995,528	1,019,549
Depreciation	<u>321,616</u>	<u>338,144</u>
Total program services	<u>13,083,026</u>	<u>13,429,014</u>
Administrative and general		
Salaries and benefits	1,702,232	1,621,278
Travel	81,515	66,783
Contract services	777,056	899,697
Other operating expenses	175,130	166,939
Depreciation	<u>56,578</u>	<u>55,367</u>
Total administrative and general	<u>2,792,511</u>	<u>2,810,064</u>
Total	<u>\$15,875,537</u>	<u>\$16,239,078</u>

Management's estimate of cost allocations at a functional level is based on Medicare cost report methodology.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE**Notes to Consolidated Financial Statements****June 30, 2021 and 2020****10. Contingencies****Malpractice Insurance**

The Association maintains medical malpractice insurance coverage on a claims-made basis. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. U.S. GAAP requires the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary at June 30, 2021 and 2020. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

11. Retirement Plan

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$147,868 and \$130,516 for 2021 and 2020, respectively.

12. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	<u>2021</u>	<u>2020</u>
Medicare	53 %	62 %
Medicaid and other third-party payers	<u>47</u>	<u>38</u>
Total	<u>100 %</u>	<u>100 %</u>

13. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through December 2, 2021, which is the date the consolidated financial statements were available to be issued.



Know us before you need us...
HCS *is more than you can imagine*

Home Healthcare, Hospice and Community Services/VNA at HCS, Inc.
2021/2022 Board of Directors

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David Therrien

Vice Chair:

Virginia Jordan

Treasurer:

Eric Horne

Secretary:

Julie Green

Directors:

Michael Chelstowski
Mary Ann Davis
Bonnie Fecowicz
Julie Greenwood
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Allen Mendelson
Judy Sadoski
David Stinson
Julie Tewksbury

Ex Officios:

Maura McQueeney, CEO
Dawn Michelizzi, CFO

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33 Arborway
Charlestown, NH 03603
603-828-3322

9 Vose Farm Road
PO Box 496
Peterborough, NH 03458
603-532-8353

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 signs 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

VNA at HCS

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Kelly Ryan	Home Support Supervisor	\$55,000

Subject: Home Health Services (RFA-2023-BEAS-06-HOMEH-07)

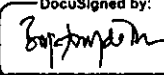
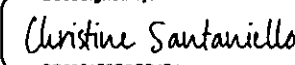
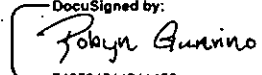
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

<p>1.1 State Agency Name</p> <p>New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address</p> <p>129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name</p> <p>Waypoint</p>		<p>1.4 Contractor Address</p> <p>464 Chestnut Street Manchester, NH 03105</p>	
<p>1.5 Contractor Phone Number</p> <p>603-518-4300</p>	<p>1.6 Account Number</p> <p>05-95-48-481010-7872; 05-95-48-481010-9255</p>	<p>1.7 Completion Date</p> <p>6/30/2024</p>	<p>1.8 Price Limitation</p> <p>\$2,872,934</p>
<p>1.9 Contracting Officer for State Agency</p> <p>Robert W. Moore, Director</p>		<p>1.10 State Agency Telephone Number</p> <p>(603) 271-9631</p>	
<p>1.11 Contractor Signature</p> <p><small>DocuSigned by:</small>  Date: 6/8/2022</p>		<p>1.12 Name and Title of Contractor Signatory</p> <p>Borja Alvarez de Toledo president and CEO</p>	
<p>1.13 State Agency Signature</p> <p><small>DocuSigned by:</small>  Date: 6/8/2022</p>		<p>1.14 Name and Title of State Agency Signatory</p> <p>Christine Santaniello Associate Commissioner</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</p> <p>By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</p> <p>By: <small>DocuSigned by:</small>  On: 6/8/2022</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable)</p> <p>G&C Item number: _____ G&C Meeting Date: _____</p>			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

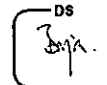
7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials



Date 6/8/2022

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials
Date 6/8/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2022 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide Home Health Services in this Agreement 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:
 - 1.1.1. New Hampshire's Medicaid State Plan.
 - 1.1.2. Any of the Home and Community Based Care Waivers administered by the Department.
 - 1.1.3. The Medicare Program.
 - 1.1.4. Services provided through the Veterans Administration.
- 1.2. 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:
 - 1.2.1. Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, Enacted April 19, 2016.
 - 1.2.2. 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).
 - 1.2.3. Title XX of the United States, Social Services Block Grant (SSBG).
 - 1.2.4. 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).
- 1.3. The Contractor shall ensure services are available in Hillsborough and Merrimack Counties.
- 1.4. For the purposes of this Agreement, all references to days shall mean business days, excluding state and federal holidays.
- 1.5. For the purposes of this Agreement, all references to business hours shall mean Monday through Friday from 8 am to 4 pm.
- 1.6. **Adult In-Home Care/In-home Care Services**
 - 1.6.1. 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:
 - 1.6.1.1. 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

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EXHIBIT B

Health Care Providers or NH Administrative Rule He-P 822, Home Care Service Provider Agencies, as applicable.

- 1.6.1.2. 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
- 1.6.1.3. Light housekeeping tasks.
- 1.6.1.4. Evaluating client safety and well-being and making referrals to other services when indicated.

1.7. Home Health Aide Services

- 1.7.1. The Contractor shall be a home health care provider licensed in accordance with RSA 151:2 and NH Administrative Rule He-P 809 in order to provide home health aide services.
- 1.7.2. The Contractor shall provide Home Health Aide Level of Care Services through the Title III to eligible individuals as outlined in NH Administrative Rule He-E 502, which include, but are not limited to:
 - 1.7.2.1. Receiving referrals from an individual's health care provider(s).
 - 1.7.2.2. Performing evaluations of individuals' medical needs.
 - 1.7.2.3. Developing service plans and incorporating this information into the individuals' person-centered plans of care.
- 1.7.3. The Contractor shall provide the following home health aide services based on the individual's need:
 - 1.7.3.1. Services allowed within the Licensed Nursing Assistant (LNA) scope of practice, pursuant to NH Administrative Rule Nur 700; and
 - 1.7.3.2. Personal care services, as described in NH Administrative Rule He-E 801.22(b), when the individual's person-centered plan contains documentation that his or her functional or medical condition necessitates the performance of such tasks by an LNA and not an unlicensed provider.

DS
Zonia
6/8/2022

**New Hampshire Department of Health and Human Services
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1.7.4. The Contractor shall coordinate home health aide services to ensure no duplication of services when the individual is also receiving home delivered meals, other Title III services, or services at an adult medical day program, in an assisted living facility, or in an adult family care home.

1.8. Nursing Services

1.8.1. The Contractor shall provide nursing services through Title III to eligible individuals, which include, but are not limited to:

1.8.1.1. 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.

1.8.1.2. 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.

1.8.2. The Contractor shall provide the following nursing services based on the individual's need:

1.8.2.1. Receiving referrals from an individual's health care provider(s).

1.8.2.2. Performing an evaluation of the individual's medical needs.

1.8.2.3. Developing a nursing care plan and incorporating this information into the individual's person-centered plan.

1.8.2.4. 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 physician.

1.8.2.5. Coordinating nursing services to ensure that there is no duplicate provision of services.

1.8.2.6. Ensuring that LPN and registered nursing services are not covered when provided for the purpose of nursing oversight of authorized LNA services.

1.9. Service Administration

1.9.1. Access to Services

1.9.1.1. The Contractor shall assist individuals in accessing the services in this Agreement by:

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Home Health Services**

EXHIBIT B

- 1.9.1.1.1. Accepting applications for services directly from an individual and in accordance with Section 1.9.2., below; and
- 1.9.1.1.2. Accepting referrals of individuals from the Department's Adult Protection Program.
- 1.9.2. Client Request and Application for Services
 - 1.9.2.1. 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:
 - 1.9.2.1.1. Complete Form 3000 Application provided by the Department for Title XX In Home Care Services.
 - 1.9.2.1.2. 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.
- 1.9.3. Client Eligibility Requirements for Services
 - 1.9.3.1. The Contractor shall complete an assessment for eligibility in accordance with the New Hampshire Administrative Rules He-E.501 and He-E 502.
 - 1.9.3.2. The Contractor shall determine whether a client, except for those clients referred by the Department's Adult Protection Program in Section 1.9.7.2., 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 1.2.
 - 1.9.3.3. The Contractor shall provide notice of eligibility or non-eligibility to clients and provide services to clients for the eligibility period in accordance with the laws and rules listed in Section 1.2.

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EXHIBIT B

- 1.9.3.4. 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 1.2.
- 1.9.3.5. The Contractor may terminate services to a client in accordance with the laws and rules listed in Section 1.2.
- 1.9.3.6. 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.
- 1.9.4. Client Assessments and Service Plans
 - 1.9.4.1. 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.
 - 1.9.4.2. 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.
 - 1.9.4.3. 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.
 - 1.9.4.4. The Contractor shall provide the Department, within 30 days of the Agreement 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.
- 1.9.5. Person Centered Provision of Services
 - 1.9.5.1. The Contractor shall incorporate the following Guiding Principles for Person-Centered Planning Philosophy into all services provided under this Agreement:
 - 1.9.5.1.1. Individuals and families are invited, welcomed, and supported as full participants in service planning and decision-making.



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EXHIBIT B

- 1.9.5.1.2. Individual's wishes, values, and beliefs are considered and respected.
- 1.9.5.1.3. Individuals are listened to; needs and concerns are addressed.
- 1.9.5.1.4. Individuals receive the information they need to make informed decisions.
- 1.9.5.1.5. Individual's preferences drive the planning process, though the decision making process may need to be accelerated to respond to emergencies.
- 1.9.5.1.6. Individual's services are designed, scheduled, and delivered to best meet the needs and preferences of said individual.
- 1.9.5.1.7. Individual's rights are affirmed and protected.
- 1.9.5.1.8. Individuals are protected from exploitation, abuse, and neglect.
- 1.9.5.1.9. Individual's services plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.

1.9.6. Client Fees and Donations

- 1.9.6.1. The Contractor shall comply with the donation requirements for Title III Services. The Contractor:
 - 1.9.6.1.1. May ask individuals receiving services for a voluntary donation towards the cost of the service, except as stated in Section 1.9.7. Adult Protection Services;
 - 1.9.6.1.2. May suggest an amount for donations in accordance with New Hampshire Administrative Rule He-E 502.12;
 - 1.9.6.1.3. Shall ensure the donation is purely voluntary, and must not refuse services if an individual is unable or unwilling to donate;
 - 1.9.6.1.4. Shall not bill or invoice clients and/or their families; and



**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- 1.9.6.1.5. Shall ensure that all donations support the program for which donations were given.
- 1.9.6.2. The Contractor shall comply with the fee requirements for Title XX Services. The Contractor:
 - 1.9.6.2.1. May charge fees to individuals, (except as stated in Section 1.9.7. Adult Protection Services), receiving Title XX services provided that the Contractor establishes a sliding fee schedule and provides this information to individuals seeking services.
 - 1.9.6.2.2. Shall ensure that the sliding fee schedule complies with the requirements of New Hampshire Administrative Rule He-E 501.
 - 1.9.6.2.3. 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.
 - 1.9.6.2.4. Shall ensure that all fees support the program for which donations were given.
- 1.9.7. Adult Protection Services
 - 1.9.7.1. 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.
 - 1.9.7.2. The Contractor shall accept referrals of clients from the Department's Adult Protection Program and provide them with services described in this Agreement.
 - 1.9.7.3. The Contractor shall inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
 - 1.9.7.4. The Contractor shall ensure that the payment received from the Department for the services required 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.
- 1.9.8. Referring Clients to Other Services

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[Signature]

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

1.9.8.1. The Contractor shall identify and refer clients to other services and programs that may assist the client, as applicable.

1.9.9. Client Wait Lists

1.9.9.1. 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.

1.9.9.2. 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.

1.9.9.3. The Contractor shall ensure individuals with adult protective needs in accordance with RSA 161-F:42-57 are given priority, and:

1.9.9.3.1. If the Contractor has a waitlist for providing contracted services, then APS referrals shall be given priority on that waitlist.

1.9.9.4. The Contractor shall include at a minimum the following information on its wait list:

1.9.9.4.1. The individual's full name and date of birth.

1.9.9.4.2. The name of the service being requested.

1.9.9.4.3. The date upon which the individual applied for services, which shall be the date the application was received by the Contractor.

1.9.9.4.4. The target date of implementing the services based on the communication between the individual and the Contractor.

1.9.9.4.5. The date upon which the individual's name was placed on the wait list, which shall be the date of the notice of decision in which the individual was determined eligible for Title XX services.

1.9.9.4.6. The individual's assigned priority on the wait list, determined in accordance with NH Administrative Rules He-E 501 and 502.

1.9.9.4.7. A brief description of the individual's circumstances and the services he or she needs.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- 1.9.9.5. The Contractor shall prioritize each individual's standing on the wait list by determining the individual's urgency of need in the following order:
- 1.9.9.5.1. Individual is in an institutional setting or is at risk of being admitted to or discharged from an institutional setting.
 - 1.9.9.5.2. Declining mental or physical health of the caregiver.
 - 1.9.9.5.3. Declining mental or physical health of the individual.
 - 1.9.9.5.4. Individual has no respite services while living with a caregiver.
 - 1.9.9.5.5. Length of time on the wait list.
 - 1.9.9.5.6. When two (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.
 - 1.9.9.5.7. 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 NH Administrative Rules He-E 501.14 (f) and He-E 502.13.
- 1.9.9.6. The Contractor shall notify the individual in writing when an individual is placed on the wait list.
- 1.9.9.7. The Contractor shall make the wait list available to the Department upon request.
- 1.9.10. E-Studio Electronic Information System
- 1.9.10.1. 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.
 - 1.9.10.2. 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.

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

1.9.10.3. The Contractor shall ensure that their E-Studio account(s) are kept current and that the Department is notified when a staff member is no longer working in the program so his/her account can be terminated.

1.9.11. Grievance and Appeals Process

1.9.11.1. 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:

1.9.11.1.1. The client's name.

1.9.11.1.2. The type of service received by the client.

1.9.11.1.3. The date of written complaint or concern of the client.

1.9.11.1.4. The nature/subject of the complaint or concern of the client.

1.9.11.1.5. The staff position in the agency who addresses complaints and concerns.

1.9.11.1.6. The methods for informing clients of their rights to file a complaint, concern, or an appeal of the Contractor's decision.

1.9.11.2. The Contractor shall make any filed complaints or concerns made by the client available to the Department upon request.

1.9.12. Client Feedback

1.9.12.1. The Contractor shall obtain client feedback as required in New Hampshire Administrative Rules He-E 501.12 and He-E 502.11.

1.9.13. Support Services During an Emergency, Disaster or Crisis

1.9.13.1. The Contractor shall provide support services to eligible individuals who are homebound in accordance with the Older Americans Act during a declaration of emergency or disaster, which may include delivery services for essential needs.

1.9.13.2. The Contractor shall provide COVID-19 pandemic support services, which may include, but not be limited to:

1.9.13.2.1. Disseminating information about COVID-19 vaccines, and directing individuals with

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- questions to additional sources of information.
- 1.9.13.2.2. Addressing inequity in COVID-19 vaccination access among older adults, family caregivers, and aging network staff and volunteers from communities defined by race, ethnicity, geography, disability, income, sexual orientation, gender identity, and other factors.
 - 1.9.13.2.3. Arranging and/or providing accessible transportation to COVID-19 vaccination sites for individuals and their caregivers.
 - 1.9.13.2.4. Planning and organizing vaccination activities.
 - 1.9.13.2.5. Assisting older adults to receive COVID-19 booster shots, if necessary.
 - 1.9.13.2.6. Providing Personal Protective Equipment (PPE) to staff and/or individuals served.
- 1.10. The Contractor shall provide sufficient staff who have the skills to perform all services specified in this Agreement.
 - 1.11. 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.
 - 1.12. 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.
 - 1.13. The Contractor shall ensure that all personnel and training records and documentation of all individuals requiring licenses and/or certifications are current.
 - 1.14. The Contractor shall develop a Staffing Contingency Plan and submit their written Staffing Contingency Plan to the Department within thirty (30) days of the contract effective date that includes:
 - 1.14.1. The process for replacement of personnel in the event of loss of key personnel or other personnel during the period of this Agreement;
 - 1.14.2. A description of how additional staff resources will be allocated in the event of inability to meet any performance standard;
 - 1.14.3. A description of time frames necessary for obtaining staff replacements;

**New Hampshire Department of Health and Human Services
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EXHIBIT B

- 1.14.4. An explanation of the Contractor's capabilities to provide, in a timely manner, staff replacements/additions with comparable experience; and
- 1.14.5. A description of the method for training new staff members performing duties required under this Agreement.
- 1.15. 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 Rules He-P 818, Adult Day Programs, Section 809.17, Personnel, and He-P 822, Home Care Service Provider Agencies, Section 822.17, Personnel.
- 1.16. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.17. The Contractor shall facilitate reviews of files conducted by the Department on a semi-annual basis, or as otherwise requested by the Department, that may include, but are not limited to:
 - 1.17.1. Desk reviews; or
 - 1.17.2. On-site reviews.
- 1.18. Reporting
 - 1.18.1. The Contractor shall submit quarterly reports on the provision of Home Health services to the Department to ensure program compliance. The Contractor shall ensure:
 - 1.20.1.1. The report is submitted on a pre-defined electronic form supplied by the Department by the 15th day of the month following the end of each quarter; and
 - 1.20.1.2. The report includes, but is not limited to:
 - 1.20.1.2.1. Expenses by program service provided.
 - 1.20.1.2.2. Revenue, by program service provided, by funding source.
 - 1.20.1.2.3. Total amount of donation and/or fees collected from all individuals as defined in Section 1.9.6.
 - 1.20.1.2.4. Actual Units served, by program service provided, by funding source.
 - 1.20.1.2.5. Number of unduplicated clients served, by service provided, by funding source.

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**New Hampshire Department of Health and Human Services
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EXHIBIT B

- 1.20.1.2.6. Number of Title III and Title XX clients served with funds not provided by the Department.
 - 1.20.1.2.7. Unmet need/waiting list.
 - 1.20.1.2.8. Lengths of time clients are on a waiting list.
 - 1.20.1.2.9. 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.
 - 1.20.1.2.10. Explanation describing the reasons for individuals' not receiving their planned services in this Agreement.
 - 1.20.1.2.11. A plan to address how to resolve the issues in Section 1.20.1.2.10.
- 1.18.2. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.19. Performance Measure
- 1.19.1. The Contractor shall ensure that all individuals' plans of care contain elements of person-centered planning for services in accordance with NH Administrative Rules He-E 502.17 and He-E 501.21 and as confirmed by the Department during a site review.

2. Exhibits Incorporated

- 2.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

3.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Contractor shall submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

4. Records

4.1. The Contractor shall keep records that include, but are not limited to:

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT B

- 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 58.8% Federal funds,
 - 1.1.1. 5.5% Older Americans Act Title III-B, as awarded on April 27, 2022, by the Administration for Community Living, Title IIIB, Supportive Services, CFDA 93.044, FAIN 2201NHOASS.
 - 1.1.2. 53.3% Social Services Block Grant, as awarded on October 1, 2021, by the Social Services Block Grant, CFDA 93.667, FAIN 2101NHSOSR
 - 1.2. 41.2% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services

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[Signature]

**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

105 Pleasant Street
Concord, NH 03301

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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**New Hampshire Department of Health and Human Services
Home Health Services**

EXHIBIT C

- 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Rate Sheet

Home Health Services - Waypoint (Hillsborough County)				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	77,380	\$12.00	\$ 928,560.00
Title IIIB In Home Services	1/2 Hour	10,476	\$12.00	\$ 125,712.00
Title IIIB Home Health Aide	1/2 Hour	1,810	\$16.00	\$ 28,960.00
Title IIIB Nursing	1/2 Hour	300	\$25.73	\$ 7,719.00
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	77,380	\$12.00	\$ 928,560.00
Title IIIB In Home Services	1/2 Hour	10,476	\$12.00	\$ 125,712.00
Title IIIB Home Health Aide	1/2 Hour	1,810	\$16.00	\$ 28,960.00
Title IIIB Nursing	1/2 Hour	300	\$25.73	\$ 7,719.00


Contractor Initials: 
 Date: 6/8/2022

Exhibit C-2 Rate Sheet

Home Health Services - Waypoint (Merrimack County)				
7/1/2022 through 06/30/2023 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	22,366	\$12.00	\$ 268,392.00
Title IIIB In Home Services	1/2 Hour	4,343	\$12.00	\$ 52,116.00
Title IIIB Home Health Aide	1/2 Hour	1,563	\$16.00	\$ 25,008.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -
7/1/2023 through 06/30/2024 Service Units				
Adult In-Home Care	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX In Home Services	1/2 Hour	22,366	\$12.00	\$ 268,392.00
Title IIIB In Home Services	1/2 Hour	4,343	\$12.00	\$ 52,116.00
Title IIIB Home Health Aide	1/2 Hour	1,563	\$16.00	\$ 25,008.00
Title IIIB Nursing	1/2 Hour	0	\$25.73	\$ -

Contractor Initials:

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[Signature]

6/8/2022
Date: _____



**New Hampshire Department of Health and Human Services
Exhibit D**

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



New Hampshire Department of Health and Human Services
Exhibit D

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Waypoint

6/8/2022

Date

DocuSigned by:

Name: Borja Alvarez de Toledo

Title: president and CEO

Vendor Initials

6/8/2022

Date



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: waypoint

6/8/2022

Date

DocuSigned by:

Name: Borja Alvarez de Toledo

Title: president and CEO

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

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New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: waypoint

6/8/2022

Date

DocuSigned by:

[Signature]

Name: Borja Alvarez de Toledo

Title: president and CEO

DS [Signature]

Contractor Initials

6/8/2022
Date



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Waypoint

6/8/2022

Date

DocuSigned by:

Name: Borja Alvarez de Toledo

Title: president and CEO

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: waypoint

6/8/2022

Date

DocuSigned by:

Name: Borja Alvarez de Toledo

Title: president and CEO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Contractor Initials

[Signature]

6/8/2022
 Date



New Hampshire Department of Health and Human Services

Exhibit I

- i. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials DS
DVA

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials

Date 6/8/2022

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials

J. J. J.
Date 6/8/2022

New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

Date 6/8/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

waypoint

The State by:

Name of the Contractor

Christine Santaniello

Borja Alvarez de Toledo

Signature of Authorized Representative

Signature of Authorized Representative

Christine Santaniello

Borja Alvarez de Toledo

Name of Authorized Representative
Associate Commissioner

Name of Authorized Representative

president and CEO

Title of Authorized Representative

Title of Authorized Representative

6/8/2022

6/8/2022

Date

Date

DS
Borja



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: waypoint

6/8/2022

Date

DocuSigned by:

Name: Borja Alvarez de Toledo

Title: president and CEO

Contractor Initials

Date 6/8/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 09-550-5905

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

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mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

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request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

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wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

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Exhibit K

DHHS Information Security Requirements

- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

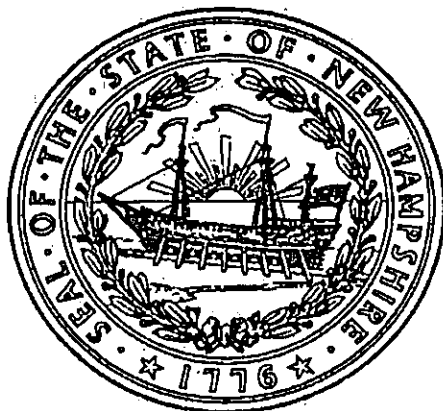
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that 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: 0005756500



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF VOTE

I, **MARK C. ROUVALIS**, Board Chair, do hereby certify that:

1. I am a duly elected Officer of WAYPOINT.

2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the Agency duly held on 12/4/18:

RESOLVED: That this corporation enters into a contract with the State of New Hampshire, acting through its Department of Health and Human Services.

RESOLVED: That the PRESIDENT AND CEO is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO of WAYPOINT.

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.

Date

6/7/22

Mark C. Rouvalis, Board Chair



WAYPOINT

Help Along the Way

Formerly
CHILD AND FAMILY SERVICES

MISSION STATEMENT:

Empowering people of all ages through an array of human services and advocacy



HEADQUARTERS

toll free (800) 640.6486
office (603) 518.4000
fax (603) 668.6260

464 Chestnut Street
PO Box 448
Manchester, NH 03105
waypointnh.org



WAYPOINT

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WAYPOINT

Consolidated Financial Statements and Supplementary Information
For the Year Ended December 31, 2021

(With Independent Auditor's Report Thereon)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Waypoint

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Waypoint, which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Waypoint as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Waypoint and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Waypoint's ability to continue as a going concern for one year after the date that the consolidated financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Waypoint's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Waypoint's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Report on Summarized Comparative Information

We have previously audited Waypoint's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated April 21, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Supplementary 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 2021 and 2020 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 April 12, 2022 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 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.

A handwritten signature in cursive script that reads 'Melanson'.

Merrimack, New Hampshire
April 12, 2022

WAYPOINT

Consolidated Statement of Financial Position
December 31, 2021
(with comparative totals as of December 31, 2020)

	2021		2021 Total	2020 Total
	Without Donor Restrictions	With Donor Restrictions		
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 1,337,022	\$ -	\$ 1,337,022	\$ 2,753,314
Restricted cash	74,103	-	74,103	72,111
Accounts receivable, net	650,657	-	650,657	355,608
Grants receivable	639,234	-	639,234	845,159
Prepaid expenses	311,664	-	311,664	177,418
Total Current Assets	3,012,680	-	3,012,680	4,203,610
Noncurrent Assets:				
Investments	18,842,135	4,684,297	23,526,432	21,332,022
Beneficial interest held in trusts	-	2,202,347	2,202,347	1,987,871
Property and equipment, net	6,677,229	-	6,677,229	6,437,580
Total Noncurrent Assets	25,519,364	6,886,644	32,406,008	29,757,473
TOTAL ASSETS	\$ 28,532,044	\$ 6,886,644	\$ 35,418,688	\$ 33,961,083
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts payable	\$ 290,378	\$ -	\$ 290,378	\$ 320,870
Accrued payroll and related liabilities	598,828	-	598,828	538,736
Other liabilities	63,699	-	63,699	64,899
Bonds payable	165,000	-	165,000	160,000
Refundable advance	660,937	-	660,937	2,088,559
Total Current Liabilities	1,778,842	-	1,778,842	3,173,064
Noncurrent Liabilities:				
Bonds payable, net of current portion	3,590,000	-	3,590,000	3,755,000
Deferred loans - NHHFA	1,250,000	-	1,250,000	1,250,000
Interest rate swap agreements	993,557	-	993,557	1,282,753
Refundable advance	-	-	-	440,750
Total Noncurrent Liabilities	5,833,557	-	5,833,557	6,728,503
Total Liabilities	7,612,399	-	7,612,399	9,901,567
Net Assets:				
Without donor restrictions	20,919,645	-	20,919,645	18,716,085
With donor restrictions	-	6,886,644	6,886,644	5,343,431
Total Net Assets	20,919,645	6,886,644	27,806,289	24,059,516
TOTAL LIABILITIES AND NET ASSETS	\$ 28,532,044	\$ 6,886,644	\$ 35,418,688	\$ 33,961,083

The accompanying notes are an integral part of these financial statements.

WAYPOINT

Consolidated Statement of Activities
For the Year Ended December 31, 2021
(with summarized comparative totals for the year ended December 31, 2020)

	2021		2021 Total	2020 Total
	Without Donor Restrictions	With Donor Restrictions		
SUPPORT AND REVENUE:				
Support:				
Government grants	\$ 8,916,060	\$ -	\$ 8,916,060	\$ 8,253,575
Contributions	566,821	1,592,716	2,159,537	1,806,415
In-kind contributions	33,700	-	33,700	48,079
Special events:				
Gross revenue	443,686	-	443,686	508,846
Less cost of direct benefit to donors	<u>(56,246)</u>	<u>-</u>	<u>(56,246)</u>	<u>(87,140)</u>
Net special events revenue	387,440	-	387,440	421,706
Revenue:				
Service fees	5,511,187	-	5,511,187	4,892,693
Other income	21,655	-	21,655	30,607
Net Assets Released From Restrictions:				
Program releases	540,451	(540,451)	-	-
Endowment releases	54,112	(54,112)	-	-
Endowment Transfer to Support Operations	<u>643,173</u>	<u>-</u>	<u>643,173</u>	<u>172,162</u>
Total Support and Revenue	16,674,599	998,153	17,672,752	15,625,237
OPERATING EXPENSES:				
Program services	13,541,191	-	13,541,191	13,335,147
Management and general	2,533,853	-	2,533,853	1,615,774
Fundraising	<u>594,225</u>	<u>-</u>	<u>594,225</u>	<u>637,485</u>
Total Operating Expenses	<u>16,669,269</u>	<u>-</u>	<u>16,669,269</u>	<u>15,588,406</u>
Change in net assets before non-operating items	5,330	998,153	1,003,483	36,831
NON-OPERATING ITEMS:				
Investment income (loss), net	2,550,958	330,584	2,881,542	2,633,640
Unrealized gain (loss) on interest rate swap	289,196	-	289,196	(210,173)
Gain on the sale of asset	-	-	-	11,132
Change in beneficial interest	-	214,476	214,476	150,770
Interest income	1,249	-	1,249	1,086
Endowment transfer to support operations	<u>(643,173)</u>	<u>-</u>	<u>(643,173)</u>	<u>(172,162)</u>
Total Non-Operating Items	<u>2,198,230</u>	<u>545,060</u>	<u>2,743,290</u>	<u>2,414,293</u>
Change in Net Assets	2,203,560	1,543,213	3,746,773	2,451,124
Net Assets, Beginning of Year	<u>18,716,085</u>	<u>5,343,431</u>	<u>24,059,516</u>	<u>21,608,392</u>
Net Assets, End of Year	<u>\$ 20,919,645</u>	<u>\$ 6,886,644</u>	<u>\$ 27,806,289</u>	<u>\$ 24,059,516</u>

The accompanying notes are an integral part of these financial statements.

WAYPOINT

Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2021
(with summarized comparative totals for the year ended December 31, 2020)

	2021			2021 Total	2020 Total
	Program Services	Management and General	Fundraising		
Personnel expense:					
Salaries and wages	\$ 7,963,629	\$ 1,305,839	\$ 380,802	\$ 9,650,270	\$ 8,935,667
Employee benefits	1,102,509	142,701	25,691	1,270,901	1,239,495
Retirement plan	62,467	33,340	5,807	101,614	93,311
Payroll taxes and other	785,894	69,615	29,747	885,256	969,471
Mileage reimbursement	233,405	3,250	18	236,673	193,179
Contracted services	905,694	314,483	89,140	1,309,317	717,738
Subtotal personnel expense	<u>11,053,598</u>	<u>1,869,228</u>	<u>531,205</u>	<u>13,454,031</u>	<u>12,148,861</u>
Accounting	-	35,380	-	35,380	34,620
Assistance to individuals	901,544	-	-	901,544	773,325
Communications	168,181	34,673	9,827	212,681	178,486
Conferences, conventions, meetings	68,701	27,937	4,189	100,827	129,432
Depreciation	265,413	185,336	7,960	458,709	462,316
Insurance	50,601	12,372	1,605	64,578	93,005
Interest	200,225	26,575	6,609	233,409	276,878
Legal	-	12,543	-	12,543	14,795
Membership dues	25,141	32,379	3,382	60,902	29,928
Miscellaneous	11,371	35,039	14,186	60,596	160,064
Occupancy	569,953	79,464	18,410	667,827	654,769
Printing and publications	19,741	12,631	38,481	70,853	112,295
Rental and equipment maintenance	90,726	144,596	12,362	247,684	315,969
Supplies	106,408	14,790	2,255	123,453	260,196
Travel	9,588	10,910	-	20,498	30,607
Total expenses by function	<u>13,541,191</u>	<u>2,533,853</u>	<u>650,471</u>	<u>16,725,515</u>	<u>15,675,546</u>
Less expenses included on the Statement of Activities:					
Cost of direct benefits to donors	-	-	(56,246)	(56,246)	(87,140)
Total	<u>\$ 13,541,191</u>	<u>\$ 2,533,853</u>	<u>\$ 594,225</u>	<u>\$ 16,669,269</u>	<u>\$ 15,588,406</u>

The accompanying notes are an integral part of these financial statements.

WAYPOINT

Consolidated Statement of Cash Flows
For the Year Ended December 31, 2021
(with comparative totals for the year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 3,746,773	\$ 2,451,124
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	458,709	462,316
Disposals of fixed assets	1,889	13,432
Realized (gain) loss on investments	(1,462,149)	(27,715)
Unrealized (gain) loss on investments	(1,028,032)	(2,053,523)
Change in beneficial interest in trusts	(214,476)	(150,770)
Change in interest rate swap	(289,196)	210,173
Changes in operating assets and liabilities:		
Accounts receivable	(295,049)	226,820
Grants receivable	205,925	(166,657)
Contributions receivable	-	79,161
Prepaid expenses	(134,246)	(31,439)
Accounts payable	(30,492)	98,966
Accrued payroll and related liabilities	60,092	(24,812)
Other liabilities	(1,200)	(1,729)
Refundable advance	(1,868,372)	2,529,309
Net Cash Provided (Used) By Operating Activities	(849,824)	3,614,656
Cash Flows From Investing Activities:		
Purchases of investments	(401,514)	(562,926)
Proceeds from sale of investments	697,285	199,162
Purchase of fixed assets	(700,247)	(452,946)
Net Cash Used By Investing Activities	(404,476)	(816,710)
Cash Flows From Financing Activities:		
Proceeds from line of credit	4,841,239	3,267,525
Principal payments on line of credit	(4,841,239)	(3,267,525)
Payment of long-term debt	(160,000)	(150,000)
Net Cash Used By Financing Activities	(160,000)	(150,000)
Net Change in Cash and Cash Equivalents and Restricted Cash	(1,414,300)	2,647,946
Cash and Cash Equivalents and Restricted Cash, Beginning	2,825,425	177,479
Cash and Cash Equivalents and Restricted Cash, Ending	\$ <u>1,411,125</u>	\$ <u>2,825,425</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	\$ <u>233,409</u>	\$ <u>276,878</u>

The accompanying notes are an integral part of these financial statements.

WAYPOINT

Notes to Consolidated Financial Statements For the Year Ended December 31, 2021

1. Organization

Waypoint (the Organization) is a nonprofit organization, founded in 1850, that currently aids more than 20,000 individuals, statewide, through an array of social services.

These services span the life cycle from prenatal to seniors, and can be grouped into the following categories:

Early Childhood – Family Support & Education Services

Over 4,500 parents received education and support to improve parenting, strengthen families, prevent child abuse and neglect, and ensure healthy development of children. Over 500 young children starting life at a disadvantage received critical services to ensure a good beginning and to optimize their chance for life-long success. Some of the programs focused on early childhood include:

Early Support and Services

The Early Support and Services program provides family-centered support and therapies to infants and toddlers who have developmental disabilities, delays, or are at risk of developmental delays. Services work to optimize babies' cognitive, physical, emotional and social development, and chance for success. Services are provided in the child's natural environment (home, day care, playground, etc.).

Home Visiting Services

A number of different prevention programs are offered in the home during those critical early years of a child's life. A spectrum of services includes support to new mothers and those struggling to parent; services for children with chronic health conditions; prenatal services for babies being born at a disadvantage into low-income families; and programs to encourage positive early parent/child relationships and promote optimal early childhood development. Services are provided by nurses, social workers, developmental specialists, occupational therapists, health educators, and home visitors.

Adoption

A licensed child-placing agency, the Organization has been forming families through adoption since 1914. The Organization's adoption professionals provide home studies and adoption services for families looking to adopt and provide counselling and support to birthparents who are considering the adoption option.

Children, Youth, and Family - Intervention and Treatment Programs

The Organization contracts with the State of New Hampshire, the federal government, and insurance companies, to provide a continuum of services for children, adolescents, and young adults. Programs are delivered in the home, schools, or community, and include mental health counseling and substance abuse treatment, as well as a complex system of family stabilization and preservation programs, child protection services, and services for at-risk youth. Some of the programs include:

Foster care

The Organization works with the State of New Hampshire in placing children who have been rescued from dangerous home environments, into safe, stable, loving homes. The Organization recruits and supports foster families and works to facilitate permanency for each child.

Home Based Services

The Organization has a number of programs provided in the family home that are designed to help families who are struggling through daily life - where children are at risk. Services work to thwart domestic violence, rebuild families, and to improve family functioning. The Organization empowers families with the skills and resources they need to provide for their children and become self-sufficient.

Runaway and Homeless Youth Services

The Organization is the sole provider of services for runaway and homeless youth in Manchester and the Seacoast. A full spectrum of services features outreach to at-risk youth that includes survival aid on the streets and basic needs fulfillment at the drop-in center, as well as crisis intervention, educational and vocational advocacy, housing, and case management. The Organization also provides behavioral health and substance use counseling where needed. The Organization works with school systems, police, and other agencies in addressing the needs of New Hampshire's homeless youth.

Senior Care and Independent Living

The Organization helps seniors and individuals with chronic illness or disability to live at home safely and with dignity, and to maintain quality of life. Under the title of Home Care, services are delivered by homemakers, companions, personal care service providers, and LNAs. The Organization's caregivers go to client homes to help with everything from cooking and cleaning to personal hygiene, medication reminders, mobility, travel to appointments, paying bills, help with daily tasks, and communication with family members.

Other Programs

The New Hampshire Children's Lobby

Established in 1971, the New Hampshire Children's Lobby is the advocacy wing of Waypoint. The program's mission is to improve the lives of children and families through legislative, judicial, and public policy initiatives. This combination of advocacy and direct

service practice uniquely positions the Organization to serve the best interest of New Hampshire children.

The Children's Place and Parent Education Center

The Children's Place and Parent Education Center (TCP) in Concord, NH provides both educational and social programs and services to strengthen and enrich the lives of families with children, two months through six years old.

2. Summary of Significant Accounting Policies

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

Principles of Consolidation

The consolidated financial statements include Waypoint and Child and Family Realty Corporation, commonly controlled organizations. All inter-organization transactions have been eliminated. Unless otherwise noted, these consolidated entities are hereinafter referred to as "the Organization".

Comparative Financial Information

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

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 no allowance is necessary as of December 31, 2021 and 2020.

Grants Receivable

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Consolidated Statement of Financial Position. Net investment return/(loss) is reported in the Consolidated Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

The Organization maintains pooled investment accounts for its restricted endowment. Realized and unrealized gains and losses are allocated to the individual endowments based on the relationship of the market value of each endowment to the total market value of the pooled investment accounts, as adjusted for additions to or deductions from those accounts.

Beneficial Interest Held in Trusts

The Organization is the beneficiary of perpetual charitable trusts. The beneficial interest in trusts is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from trust assets are restricted as to use and are reported as increases in net assets with donor restrictions until expended in accordance with restrictions. The value of the beneficial interest in the trusts is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions. The assets in the trusts will never be distributed to the Organization.

Property and Equipment

Property and equipment additions over \$5,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful

life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Consolidated Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in 2021 or 2020.

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.

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Consolidated Statement of Financial Position. Grant revenue from contributions that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, is reported as net assets without donor restrictions.

Revenues derived from providing program services are recognized as the services are provided. Program service fees paid in advance are deferred to the period to which they relate. All other amounts paid in advance are deferred to the period in which the underlying event or rental takes place. Due to the nature and timing of the performance and/or transfer of services, certain contract liabilities at December 31 of each year are recognized in the following year.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair values of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use. No significant contributions of such goods or services were received in 2021 or 2020.

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.

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 salary and benefits, which are allocated to program and supporting services based on time and effort estimates, and occupancy costs and depreciation which are allocated based on personnel count at the location.

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, and changes in the value of beneficial interests and interest rate swaps.

Income Taxes

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).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. In 2021 and 2020, the Organizations were not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of consolidated financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash deposits with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are 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.

New Accounting Standards to be Adopted in the Future

Contributed Nonfinancial Assets

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and will be effective for the Organization for the year ending December 31, 2022. Early adoption is permitted. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the consolidated financial statements

Leases

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending December 31, 2022. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the consolidated financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the Statement of Activities will reflect the measurement of credit losses for newly-recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the

Organization for the year ending December 31, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the consolidated financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Consolidated Statement of Financial Position, are comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,337,022	\$ 2,753,314
Restricted cash	74,103	72,111
Accounts receivable, net	650,657	355,608
Grants receivable	639,234	845,159
Investments	23,526,432	21,332,022
Beneficial interest held in trusts	<u>2,202,347</u>	<u>1,987,871</u>
Total financial assets	28,429,795	27,346,085
Less amounts not available to be used within one year:		
Restricted cash not available for general expenditure	74,103	72,111
Net assets with donor restrictions	6,886,644	5,343,431
Less:		
Net assets with purpose restrictions to be met in less than a year	(1,678,535)	(626,270)
Donor-restricted endowment subject to spending policy rate and appropriation	(120,230)	(109,172)
Board-designated endowment	18,841,067	18,611,817
Less:		
Board-designated endowment annual spending policy rate	<u>(541,770)</u>	<u>(552,828)</u>
Total amounts not available to be used within one year	<u>23,461,279</u>	<u>22,739,089</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 4,968,516</u>	<u>\$ 4,606,996</u>

Endowment funds consist of donor-restricted endowments and funds designated by the Board to function as endowments. Income from donor-restricted endowments is restricted for specific purposes. The portion of endowment funds that are perpetual in nature are not available for general expenditure.

The board-designated endowment is subject to an annual spending rate as determined by the Board. Although there is no intention to spend from the board-designated endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

As part of its liquidity management plan, the Organization also has a \$1,500,000 revolving line of credit available to meet cash flow needs.

4. Accounts Receivable

Accounts receivable consist of the following at December 31, 2021 and 2020:

	2021			2020		
	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Fees for service	\$ 650,957	(300)	650,657	\$ 357,308	\$ (1,700)	\$ 355,608
Total	\$ 650,957	\$ (300)	\$ 650,657	\$ 357,308	\$ (1,700)	\$ 355,608

5. Prepaid Expenses

Prepaid expenses at year-end relate primarily to prepaid insurance and contracts.

6. Investments

Investments measured at fair value on a recurring basis consist of mutual funds totaling \$23,526,432 and \$21,332,022 at December 31, 2021 and 2020, respectively. During 2021 and 2020, the Organization recognized \$2,490,181 and \$2,081,238, respectively, of net gains and losses on investments. Of those amounts, \$2,490,181 and \$2,081,238 was recognized on investments of equity securities held at December 31, 2021 and 2020, 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 is a percentage of the average total endowment value over the previous twelve quarters, with a 1% contingency margin. In 2021, the approved rate was 4.00% from January through September and 5.00% thereafter. In 2020, the approved rate was 4.00%.

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. 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 method to determine the fair value of its investments:

Mutual funds: Level 1 as determined by the published value per unit at the end of the last trading day of the year, which is the basis for transactions at that date.

7. Beneficial Interest Held in Trusts

The Organization is the sole beneficiary of three funds that are administered by the New Hampshire Charitable Foundation (NHCF). Income from the funds is to provide assistance to children attending camp 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, 2021 and 2020, the fair market value of the funds, which approximates the present value of future benefits expected to be received, was \$1,112,493 and \$965,181, respectively.

In addition, the Organization has a split-interest in three charitable remainder trusts. The assets are held in trust by banks as permanent trustees of the trusts. The fair value of these beneficial interests is determined by applying the Organization's percentage interest to the fair value of the trust assets as reported by the trustee.

<u>Trust</u>	<u>Percentage Interest</u>	<u>Percentage</u>	
		<u>2021</u>	<u>2020</u>
Greenleaf	100%	\$ 415,006	\$ 395,121
Camp	100%	380,406	350,378
Cogswell	50%	<u>294,442</u>	<u>277,191</u>
Total		<u>\$ 1,089,854</u>	<u>\$ 1,022,690</u>

Beneficial interest held in trusts is reported at fair value, which is estimated as the present value of expected future cash inflows on a recurring basis. As discussed in Note 2, the valuation technique used by the Organization is a Level 3 measure because there are no observable market transactions.

8. Property and Equipment

Property and equipment is comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Land and land improvements	\$ 1,114,949	\$ 1,114,949
Buildings and improvements	9,025,392	9,003,702
Furniture, fixtures, and equipment	908,672	908,672
Vehicles	86,019	86,019
Software	503,924	503,924
Construction in progress	<u>676,668</u>	<u>-</u>
Subtotal	12,315,624	11,617,266
Less accumulated depreciation	<u>(5,638,395)</u>	<u>(5,179,686)</u>
Total	<u>\$ 6,677,229</u>	<u>\$ 6,437,580</u>

9. Line of Credit

The Organization has a \$1,500,000 revolving line of credit agreement with a bank, which is payable on demand. 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 (3.25% at December 31, 2021), adjusted daily. At December 31, 2021 and 2020, there was no outstanding balance on this line of credit.

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 bondholders. 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 2021 and 2020 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, 2021 and 2020, the Organization recorded the swap liability position of \$993,557 and \$1,282,753, 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, 2021, the Organization was in compliance with these covenants.

The following is a summary of future payments on the previously mentioned bonds payable:

<u>Year</u>	<u>Amount</u>
2022	\$ 165,000
2023	175,000
2024	180,000
2025	195,000
2026	200,000
Thereafter	<u>2,840,000</u>
Total	<u>\$ 3,755,000</u>

11. Deferred Loans - NHHFA

Note payable to the New Hampshire Housing and Finance Authority dated June 7, 2005. The face amount of the note is \$550,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Dover, New Hampshire.

Note payable to the New Hampshire Housing and Finance Authority dated May 22, 2007. The face amount of the note is \$700,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Manchester, New Hampshire.

12. Refundable Advance

Refundable advances totaling \$660,937 and \$2,529,309 at December 31, 2021 and 2020, respectively, primarily include grant funds received in advance from the New Hampshire Department of Health and Human Services for community-based voluntary services. Revenues will be recognized as the conditions of the grant have been met.

13. Endowment Funds

Types of Funds

The Organization's endowment consists of various individual funds established for a variety of purposes. The endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by Generally Accepted Accounting Principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Board-designated Endowment

As of December 31, 2021 and 2020, the Board of Trustees had designated \$18,841,067 and \$18,611,817, respectively, of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

Donor-designated Endowments

The Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date for donor-restricted perpetual endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetually restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment fund that is not classified as perpetually restricted is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Funds with Deficiencies

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2021 or 2020.

Investment Policy

The Organization has adopted an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve and enhance the principal of the fund and, at the same time, provide a dependable source of support for current operations and programs. The withdrawal from the fund in support of current operations is expected to remain a constant percentage of the total fund, adjusted for new gifts to the fund.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Experience has shown financial markets and inflation rates are cyclical and, therefore, control of volatility will be achieved through investment styles. Asset

allocation parameters have been developed for various funds within the structure, based on investment objectives, liquidity needs, and time horizon for intended use.

Measurement of investment performance against policy objectives will be computed on a total return basis, net of management fees and transaction costs. Total return is defined as dividend or interest income plus realized and unrealized capital appreciation or depreciation at fair market value.

Spending Policy

The Organization's spending policy rate is a percentage 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. In 2021, the approved rate was 4.00% from January through September and 5.00% thereafter. In 2020, the approved rate was 4.00%.

Changes in Endowment Net Assets

The net asset composition of endowment net assets as of December 31, 2021 and changes in endowment net assets for the year ended December 31, 2021 are as follows:

	Without Donor Restrictions	With Donor Restrictions			Total	Total Net Endowment Assets
		Purpose Restricted	Cumulative Appreciation	Perpetually Restricted		
Endowment net assets, beginning of year	\$ 18,611,817	\$ -	\$ 1,050,689	\$ 1,678,601	\$ 2,729,290	\$ 21,341,107
Contributions						
Appropriations from endowment	(643,173)	-	(54,112)	-	(54,112)	(697,285)
Temporary appropriation for purpose-restricted net assets	(1,678,535)	1,678,535	-	-	1,678,535	-
Investment income, net	2,550,958	-	330,584	-	330,584	2,881,542
Endowment net assets, end of year	\$ 18,841,067	\$ 1,678,535	\$ 1,327,161	\$ 1,678,601	\$ 4,684,297	\$ 23,525,364

The net asset composition of endowment net assets as of December 31, 2020 and changes in endowment net assets for the year ended December 31, 2020 are as follows:

	Without Donor Restrictions	With Donor Restrictions			Total	Total Net Endowment Assets
		Purpose Restricted	Cumulative Appreciation	Perpetually Restricted		
Endowment net assets, beginning of year	\$ 15,894,841	\$ 538,689	\$ 774,084	\$ 1,679,406	\$ 2,992,179	\$ 18,887,020
Contributions	19,609	-	-	-	-	19,609
Appropriations from endowment	(169,104)	-	(30,058)	-	(30,058)	(199,162)
Temporary appropriation for purpose-restricted net assets	538,689	(538,689)	-	-	(538,689)	-
Investment income, net	2,327,782	-	306,663	(805)	305,858	2,633,640
Endowment net assets, end of year	\$ 18,611,817	\$ -	\$ 1,050,689	\$ 1,678,601	\$ 2,729,290	\$ 21,341,107

14. Net Assets***Net Assets Without Donor Restrictions***

Net assets without donor restriction are comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Undesignated net assets	\$ 2,078,578	\$ 104,268
Board-designated endowment	<u>18,841,067</u>	<u>18,611,817</u>
Total	<u>\$ 20,919,645</u>	<u>\$ 18,716,085</u>

Net Assets With Donor Restrictions

Net assets with donor restrictions are comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Camp	\$ 88,373	\$ 67,747
Child abuse prevention	30,273	67,750
Family resource center	146,872	148,763
Homecare	183,474	93,616
IT and other projects	110,841	88,552
Teen and youth	1,091,207	99,787
The Children's Place	<u>27,495</u>	<u>60,055</u>
	1,678,535	626,270
Endowment:		
Accumulated earnings restricted by donors for:		
General operations	252,088	219,094
Camp operations	422,315	307,937
Other purposes	<u>652,758</u>	<u>523,658</u>
	1,327,161	1,050,689
Original gift restricted by donors for:		
General operations	133,407	133,407
Camp operations	548,183	548,183
Other purposes	<u>997,011</u>	<u>997,011</u>
	<u>1,678,601</u>	<u>1,678,601</u>
Total restricted endowment	3,005,762	2,729,290
Not subject to spending policy or appropriation:		
Beneficial interest in trusts	<u>2,202,347</u>	<u>1,987,871</u>
Total	<u>\$ 6,886,644</u>	<u>\$ 5,343,431</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Satisfaction of purpose restrictions:		
Camp	\$ 7,969	\$ -
Child abuse prevention	37,476	123,125
Family counseling	-	16,954
Family resource center	142,366	30,691
Homecare	149,511	391,706
Human trafficking	-	35,000
IT and other projects	44,981	308,910
Teen and youth	115,589	218,467
The Children's Place	<u>42,559</u>	<u>59,697</u>
	540,451	1,184,550
Restricted purpose spending-rate distributions and appropriations:		
General operations	14,100	-
Other purposes	<u>40,012</u>	<u>30,058</u>
	54,112	30,058
Total	\$ <u>594,563</u>	\$ <u>1,214,608</u>

15. Grants

The Organization has been awarded cost-reimbursable grants of \$87,951 that have not been recognized at December 31, 2021 because qualifying expenditures have not yet been incurred. No amounts have been received in advance, and accordingly no amounts are reported in the Consolidated Statement of Financial Position as a refundable advance.

Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

16. Paycheck Protection Program (PPP)

In April 2020, the Organization received loan proceeds in the amount of \$1,741,500 under the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which was enacted March 27, 2020, provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after eight or twenty-four weeks providing the Organization uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Organization terminates employees or reduces salaries during the eight or twenty-four week period. Any unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with deferral of payments for the first ten months. The Organization used the proceeds for purposes consistent with the PPP requirements. The Organization has applied the conditional contribution model as described in FASB ASC 958-605 to recognize PPP loan proceeds as contribution income as the PPP loan conditions are substantially met by incurring qualifying expenses and other PPP loan requirements. As of December 31, 2020, the Organization had recognized the entire amount of the PPP loan as contribution income. The entire amount was forgiven in 2021.

17. Assistance to Individuals

Assistance to individuals is comprised of the following for the years ended December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Payment to parents of foster children	\$ 112,950	\$ 171,688
Housing assistance to youth at risk of homelessness	242,386	247,220
Gift cards provided to families during holiday season	51,000	50,000
Food for at risk youth	25,914	12,641
In kind assistances	33,700	48,079
Other assistance such as medical, childcare, transportation, and family activities	<u>435,594</u>	<u>243,697</u>
Total	<u>\$ 901,544</u>	<u>\$ 773,325</u>

18. 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. Contributions made to the plan by the Organization for the years ended December 31, 2021 and 2020 totaled \$101,614 and \$93,311, respectively.

19. Operating Leases

The Organization leases office space under the terms of non-cancellable lease agreements. The Organization also rents additional facilities on a month-to-month basis. Rent expense under these agreements totaled \$227,552 and \$199,910 for the years ended December 31, 2021 and 2020, respectively.

20. Supplemental Disclosures of Cash Flow Information

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the Consolidated Statement of Financial Position that sum to the total of the same such amounts shown in the Consolidated Statement of Cash Flows.

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,337,022	\$ 2,753,314
Restricted cash	<u>74,103</u>	<u>72,111</u>
Total cash, cash equivalents, and restricted cash shown in the Consolidated Statement of Cash Flows	<u>\$ 1,411,125</u>	<u>\$ 2,825,425</u>

21. Related Party Transactions

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the years ended December 31, 2021 and 2020, the total legal expense from related parties was \$13,989 and \$4,505, respectively.

22. Commitments and Contingencies**COVID-19**

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Organization's financial condition or results of operations is uncertain.

23. Concentration of Risk

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

24. Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassification had no impact on previously reported net assets.

25. Subsequent Events

Subsequent events have been evaluated through April 12, 2022, the date the consolidated financial statements were available to be issued.

One January 1, 2022, the Organization merged with Richie McFarland Children's Center of Stratham, New Hampshire. The Waypoint at Richie McFarland Center will provide early intervention services for the Seacoast area.

On January 4, 2022, the Organization sold the building and land in Exeter, New Hampshire for \$235,000 to an unrelated party.

WAYPOINT

Consolidated Schedule of Operating Expenses
For the Year Ended December 31, 2021

	Family Counseling	Teen and Youth	Child Care Services	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camps	Total Program	Management and General	Fundraising	2021 Total
Salaries and wages	\$ 65,316	\$ 899,356	\$ 135,496	\$ 1,601,174	\$ 3,219,841	\$ 329,851	\$ 1,503,164	\$ 82,147	\$ 127,284	\$ -	\$ 7,963,629	\$ 1,305,839	\$ 380,802	\$ 9,650,270
Employee benefits	2,250	151,351	1,892	237,326	478,675	44,789	169,647	12,515	4,064	-	1,102,509	142,701	25,691	1,270,901
Retirement plan	1,293	8,334	406	13,101	28,806	1,345	6,321	742	2,119	-	62,467	33,340	5,807	101,614
Payroll taxes and other	7,321	86,915	12,741	154,757	317,880	33,675	155,905	7,215	9,485	-	785,894	69,615	29,747	885,256
Mileage reimbursement	8	20,696	-	84,556	71,516	9,696	46,632	301	-	-	233,405	3,250	18	236,673
Contracted services	2,400	518,896	3,214	1,218	339,166	15,585	3,177	5,850	14,700	1,488	905,694	314,483	89,140	1,309,317
Accounting	-	-	-	-	-	-	-	-	-	-	-	35,380	-	35,380
Assistance to individuals	-	420,755	316	120,586	349,743	41	175	3,447	-	6,481	901,544	-	-	901,544
Communications	1,024	39,508	2,858	36,461	68,872	5,269	11,083	1,738	1,358	10	168,181	34,673	9,827	212,681
Conferences, conventions, meetings	182	2,745	113	2,056	58,064	2,766	638	303	1,834	-	68,701	27,937	4,189	100,827
Depreciation	-	114,362	11,793	25,945	69,383	20,638	13,857	5,307	4,128	-	265,413	185,336	7,960	458,709
Insurance	728	14,447	-	12,177	17,514	2,627	2,074	582	452	-	50,601	12,372	1,605	64,578
Interest	-	74,819	9,791	21,540	57,604	17,134	11,504	4,406	3,427	-	200,225	26,575	6,609	233,409
Legal	-	-	-	-	-	-	-	-	-	-	-	12,543	-	12,543
Membership dues	330	11,446	50	1,068	6,353	470	5,363	11	50	-	25,141	32,379	3,382	60,902
Miscellaneous	2,680	2,728	-	253	3,788	599	1,320	3	-	-	11,371	35,039	14,186	60,596
Occupancy	12,010	174,143	25,178	133,185	176,942	14,579	22,211	6,419	3,023	2,263	569,953	79,464	18,410	667,827
Printing and publications	-	945	199	2,252	13,321	1,377	1,228	192	227	-	19,741	12,631	38,481	70,853
Rental and equipment maintenance	-	6,616	527	392	80,799	2,024	272	96	-	-	90,726	144,596	12,362	247,684
Supplies	690	34,421	11,167	12,386	39,045	2,114	4,849	1,341	355	40	106,408	14,790	2,255	123,453
Travel	-	7,375	-	1,023	1,057	38	95	-	-	-	9,588	10,910	-	20,498
Total	\$ 96,232	\$ 2,589,858	\$ 215,741	\$ 2,461,456	\$ 5,398,369	\$ 504,617	\$ 1,959,515	\$ 132,615	\$ 172,506	\$ 10,282	\$ 13,541,191	\$ 2,533,853	\$ 650,471	\$ 16,725,515

See Independent Auditor's Report.

WAYPOINT

Consolidated Schedule of Operating Expenses
For the Year Ended December 31, 2020

	Family Counseling	Teen and Youth	Child Care Services	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2020 Total
Salaries and wages	\$ 225,559	\$ 877,712	\$ 98,942	\$ 1,781,210	\$ 2,030,560	\$ 384,448	\$ 1,972,400	\$ 89,840	\$ 133,705	\$ 109	\$ 7,594,485	\$ 953,404	\$ 387,778	\$ 8,935,667
Employee benefits	22,577	167,089	1,417	261,949	335,582	39,558	234,327	10,559	3,113	28	1,076,199	140,540	22,756	1,239,495
Retirement plan	1,313	8,268	-	12,833	17,170	3,179	5,270	826	2,320	-	51,179	35,001	7,131	93,311
Payroll taxes and other	29,057	96,050	7,011	202,468	231,330	45,300	222,488	8,704	11,014	7	853,429	84,386	31,656	969,471
Mileage reimbursement	1,243	26,162	19	84,697	26,123	7,486	46,544	266	69	-	192,609	505	65	193,179
Contracted services	4,767	54,403	26,422	73,707	269,598	55,957	25,255	11,230	3,078	15	524,432	113,605	79,701	717,738
Accounting	-	-	-	-	-	-	-	-	-	-	-	34,620	-	34,620
Assistance to individuals	309	346,353	307	199,643	195,948	9,209	2,152	11,112	617	-	765,650	7,675	-	773,325
Communications	2,712	33,035	3,849	40,739	45,386	5,358	19,809	2,088	2,116	77	155,169	14,488	8,829	178,486
Conferences, conventions, meetings	3,171	12,323	2,765	19,038	32,639	8,557	13,770	1,099	1,639	18	95,019	33,592	821	129,432
Depreciation	634	112,946	56,706	59,473	60,322	19,196	19,119	7,924	3,386	69,602	409,308	53,008	-	462,316
Insurance	1,925	11,834	26,461	22,544	22,544	4,379	9,367	881	903	6	78,300	12,082	2,623	93,005
Interest	1,865	34,373	1,593	65,002	68,960	40,624	14,662	5,685	3,554	-	236,318	37,781	2,779	276,878
Legal	-	-	-	-	-	-	-	-	-	-	-	14,795	-	14,795
Membership dues	694	1,647	115	4,147	10,062	948	7,295	202	248	2	25,360	2,908	1,660	29,928
Miscellaneous	4,343	18,544	1,627	5,939	9,748	1,061	9,776	-	318	8	51,364	20,620	88,080	160,064
Occupancy	17,806	168,986	21,080	169,277	120,447	20,386	70,817	7,358	10,279	3,062	609,498	4,217	41,054	654,769
Printing and publications	256	4,493	1,101	5,297	56,028	2,797	3,340	1,551	176	2	75,041	4,808	32,446	112,295
Rental and equipment maintenance	1,181	27,534	27,119	49,443	120,582	32,374	8,425	4,339	2,204	1	273,202	28,880	13,887	315,969
Supplies	5,050	52,001	8,896	41,149	108,064	6,302	17,261	1,542	907	255	241,427	15,420	3,349	260,196
Travel	262	15,262	160	3,541	4,775	519	2,389	113	136	1	27,158	3,439	10	30,607
Total	\$ 324,724	\$ 2,069,015	\$ 259,129	\$ 3,106,013	\$ 3,765,868	\$ 687,638	\$ 2,704,466	\$ 165,319	\$ 179,782	\$ 73,193	\$ 13,335,147	\$ 1,615,774	\$ 724,625	\$ 15,675,546

See Independent Auditor's Report.

Waypoint Trustees 2022

Melissa Biron

Nina Chang

William Conrad

Helen Crowe

Rob Dapice

Jane E. Gile, Secretary

John Greene

Emily Hammond

Sudi Lett

Marc Lubelczyk

Marilyn T. Mahoney

Holly P. Mintz

Zach Palmer

Shaylen E. Roberts

Mark C. Rouvalis, *Chair*

Jeffrey P. Seifert, *Treasurer*

Ken R. Sheldon

Jennifer Stebbins, *Vice Chair*

Borja Alvarez de Toledo, M.Ed.

Professional Profile

- A seasoned leader with more than 18 years of senior level non-profit management experience.
- Strong business acumen with emphasis on developing processes to ensure the alignment of strategy, operations, and outcomes with a strength based approach to leadership development.
- Collaborative leader using systemic and strategic framework in program development, supervision and conflict resolution.

Professional Experience

Waypoint, formerly Child and Family Services of New Hampshire
Manchester, NH

December 2013- Present

~ *President and CEO*

- Responsible for program planning and development, insuring that Waypoint meets the community needs.
- Advance the public profile of Waypoint by developing innovative approaches and building productive relationships with government, regional and national constituencies.
- Acts as advisor to the Board of Directors and maintains relationships with the regional Boards
- Responsible for all aspects of financial planning, sustainability and oversight of Waypoint's assets
- Work with Development staff and Board of Directors to design and implement all fundraising activities, including cultivation and solicitation of key individuals, foundations and corporations

Riverside Community Care
Dedham, MA

2009- 2013

~ *Division Director, Child and Family Services*

- Responsible for strategic vision, planning and implementation of the programmatic, operational and financial sustainability of a \$17M division with more than 300 employees.
- In partnership with The Guidance Center, Inc.'s board of directors, played leadership role in successfully merging with Riverside Community Care, through a process that involved strategic planning, analysis and selection of a viable partner.
- Provide supervision to managers using a strength based approach and a collaborative coaching model to leadership development.

The Guidance Center, Inc.
Cambridge, MA

1998 - 2009

~ *Chief Operating Officer*

2007 - 2009

- Hired initially as Director of an intensive home-based family program and through successive promotions became responsible for all operations in the organization.
- Responsible for supervision of Division Directors, strategic planning and development of new initiatives.
- Developed strategic relationships with state and local funders, and partnered with community agencies to support the healthy growth of children and families.

Private Practice in Psychotherapy and Clinical Consultation
Madrid, Spain

1992 - 1998

Universidad Pontificia de Comillas
Madrid, Spain

1991 - 1998

~Adjunct Faculty

- Taught graduate level courses in Family and Couples Therapy program
- Practicum program supervisor: Supervised first year Master's Degree students through live supervision in the treatment of multi-problem families.

Centro Médico-Psicopedagógico
Madrid, Spain

1994 - 1997

~Clinical Coordinator/Director of Training.

- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

ITAD (Institute for Alcohol and Drug Treatment),
Madrid, Spain

1991- 1994

~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program

- Provided evaluation and treatment for chemically dependent adults and their families.

~ Senior Family Therapist, Couples and Family Therapy Program

- Worked as a family therapist in the evaluation and treatment of adolescents and families.

Charles River Health Management
Boston, MA

1989 - 1991

~ Senior Family Therapist, Home Based Family Treatment Program.

Education

Graduate Certificate of Business

University of Massachusetts, Lowell, 2000.

Master's Degree in Education

Counseling Psychology Program. Boston University, 1989.

B.A. in Clinical Psychology

Universidad Pontificia de Comillas, Madrid, Spain. 1988

Publications

- 2009 Ayers, S & Alvarez de Toledo, B. Community Based Mental Health with Children and Families. In A. R. Roberts (Ed.) , *Social Worker's Desk Reference* (2nd ed.); New York: Oxford University Press, 2009
- 2006 *Topical Discussion: Advancing Community-Based Clinical Practice and Research: Learning in the Field.* Presented at the 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.; Siegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. *How to be little and still think big: Creating a grass roots, evidence based system of care.* Symposium presented at the 14th Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.
- 2006 Lyman, D.R., B. Alvarez de Toledo, *The Ecology of intensive community based intervention.* In Lighthurn, A., P. Sesslons. *Handbook of Community Based Clinical Practice.* Oxford University Press, 2006, England.
- 2001 Lyman, D.R., B. Alvarez de Toledo (2001) *Risk factors and treatment outcomes in a strategic intensive family program.* In Newman, .C, C. Liberton, K. Kutash and R. Friedman, (Eds.) *A System of Care for Children's Mental Health: Expanding the Research Base* (2002), pp. 55-58. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.
- 1994-98 Research papers and professional presentations in peer reviewed journals in Spain

Languages

Fluent in Spanish, French and Italian.

COLLEEN M. IVES

CHIEF OPERATING OFFICER

Proactive executive with a formidable record of driving systemic change and business expansion. Nimble administrator with strategic planning, business process improvement, cost controls and performance management experience. Collaborative leader with inspirational and decisive management style who achieves exceptional, rather than expected, results. Catalyst for open communications towards a climate of learning to benefit company and individuals.

PROFESSIONAL EXPERIENCE

WAYPOINT, Manchester, NH • 2018-Present

Statewide private nonprofit that works to advance the well-being of children and families through an array of community-based services.

Chief Operating Officer

- Oversees all aspects of program delivery including; fiscal and personnel management, quality assurance and program development

ROCKPORT MORTGAGE CORPORATION, Gloucester, MA • 2008-2017

Leading national lender of US Housing & Urban Development insured commercial loans in healthcare, multifamily and affordable housing sectors.

Vice President, Operations & Quality Control

- Report to principals with overall responsibility for achieving strategic objectives through oversight of the day-to-day operations of five multi-disciplinary underwriting teams by providing support at the transactional level as well as in the development of procedures and operating practices to match RMC's continued growth.
- Ensure RMC'S compliance with their federally mandated Quality Control Plan through employee development initiatives, monitoring of RMC'S operational practices while integrating new HUD directives into RMC'S existing best practices.

IVES DEVELOPMENT ASSOCIATES, Manchester, NH • 2005-2016

Consultancy providing strategic planning and leadership development to public, private and nonprofit companies throughout New England.

Principal

Design and facilitate customized corporate retreats, including strategic planning sessions, executive and Board of Directors' training and development, creation or re-affirmation of vision, mission and values and efforts to re-align leadership around key priorities and future direction of the organization. Integrate opportunities to shift organizational culture to more open and candid communications.

- Led an 18-month comprehensive change initiative that:
 - Resulted in the development of a transition plan for the assimilation of an Interim Executive Director including an operations plan that aimed to recalibrate the culture;
- Transformed climate of accountability for a \$55M client by implementing Balanced Scorecard strategic measurement system. Designed, coordinated and facilitated on-site internal and external analysis of 11 retail locations in 9 states, analyzing threats and weaknesses in business to build a platform for growth.

CAREER NOTE: Concurrent with consulting enterprise (2006 – 2010), designed and taught introductory and upper level psychology and sociology courses at Granite State College in Concord, Manchester and Portsmouth, New Hampshire.

GRANITE STATE INDEPENDENT LIVING, Concord, NH • 2001-2005

Statewide nonprofit offering long-term care, employment, transportation, advocacy, and other community-based services.

Acting Executive Director & Chief Operating Officer

Led internal operations, including service and program delivery, finance, human resources, fundraising and marketing. Transformed organization's culture by promoting a climate of excellence, systemic solutions and learning that benefited the organization and individual employees. Evaluated operational results and facilitated business processes and controls that promoted efficiency and internal information flow. Developed short- and long-range operating plans. Supported up to 14 management-level employees, staff of 90, and \$13M annual operating budget. Held complete performance management authority as well as autonomy to engage in private and state/federal contracts.

- Increased revenue by 78% with more effective grant administration, successful applications for new competitive grants, initiating a comprehensive development / fundraising plan, and increasing the fee-for-service lines of business.
- Increased consumers served from 400 to 3,000+ individuals within three-year period by restructuring existing programs, developing new programs and increasing program accountability with monthly management reports.
- Established foundation for 36-month capacity building plan to enhance infrastructure and overall operations by conducting full organizational audit and successfully presenting to Board of Directors.
- Expanded services and leveraged long-term grant opportunity through company acquisition. Successfully integrated organizational cultures and business practices, including human resource policies, management teams and compensation/benefits.
- Recommended, designed and implemented internal controls and operating procedures for all departments (Human Resources, Finance, Public Relations/ Development, Long-Term Care, Community Living and Employment Services).
- Increased efficiency, raised credibility of financial reporting and reduced headcount by implementing state of the art technology with expertise of retained IT consultant.

NEW HAMPSHIRE DEPARTMENT OF EDUCATION, VOCATIONAL REHABILITATION, SERVICES FOR BLIND AND VISUALLY IMPAIRED, Concord, NH • 1992-2000

Statewide organization providing Registry of Legal Blindness, Sight Services for Independent Living, Vocational Rehabilitation and a Business Enterprise program.

Statewide Director

Managed professional staff of 8 to deliver services that included 15 statewide rehabilitative support groups, career counseling and vending machine/food service enterprises in State and Federal buildings.

- Awarded \$1.2M 3-year federal grant to provide peer support services in 15 locations across the state
- Led Department to highest rank in standards and benchmarks among 7 other regional offices.
- Enhanced team atmosphere by integrating 4 distinct statewide programs into a cohesive unit.
- Cultivated relationships and formal partnerships with various stakeholders in the statewide network of social and human services and employment arenas.

EDUCATION

Doctorate in Human and Organizational Systems
Master of Arts in Human Development
Fielding Graduate University, Santa Barbara, California

Master of Arts/CAGS in Rehabilitation Counseling
Bachelor of Arts in Psychology and Philosophy
Assumption College, Worcester, Massachusetts

MONIQUE MILLER

Aligning Finance, IT and HR Strategies for Increased Performance and Profitability

- **Entrepreneurial Minded Professional** adept at evaluating business priorities and delivering solutions for optimal efficiency, accuracy and compliance by developing or overhauling internal processes, systems and controls.
- **Accomplished Leader** in driving multiple projects and cross-functional teams by demonstrating a high level of integrity and decision making with ownership and initiative to achieve goals cost-effectively and ahead of schedule.
- **Strategic Visionary** who translates business vision into effective value-added initiatives to improve performance, profitability, and growth.

Signature Qualifications

Financial Analysis & Reporting Internal & External Auditing Medicaid Program Integrity QuickBooks/Sage/Excel GAAP Principles	Policies, Processes & System Design Complex Problem Solving System Implementations System Conversions Strategic Planning	Multi State Payroll & Taxes Federal & State Regulations Compensation & Benefits Healthcare Compliance Human Resource
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PROFESSIONAL EXPERIENCE

DIRECTOR OF HOME CARE | *Waypoint, Manchester, NH* June 2020 - Current

Responsible for the overall development, compliance, and quality of care for all direct and indirect service-related activities of the program which serves seniors and adults with disabilities.

- Developing and maintaining relationships, partnerships, and collaborations that further the program goals guided by Waypoint's mission.
- Providing leadership and personnel management to all direct and indirect reports to ensure that all staff are appropriately trained and supervised, services are of high quality, program outcomes are achieved, and clients report high program satisfaction.
- Develop and manage the Department's budget in conjunction with the COO and CFO.
- Actively advocate and represent the agency in public to further the Department's mission and defend funding requests.
- Identify and seek opportunities that result in new and sustained program funding to include developing program proposals, writing grants, and developing relationships with funders.
- Manage all regulatory and fiscal matters utilizing Waypoint's continuous quality improvement tools to continuously improve program quality and to maximize the achievement of positive outcomes for Home Care clients.
- Overall responsibility for the evaluation of clients and their homes and the development of person-centered plans of care.

- Participate in various agency and community committees and meetings to uphold current knowledge of field developments and trends and to remain prepared for change or expansion of treatment models as service needs change.

DIRECTOR OF FINANCE & HUMAN RESOURCES | Oasis Health & Sports, Manchester, NH Dec 2018–June 2020

Partnering with the President in assuming all day-to-day operational needs for a collection of active lifestyle companies with multiple tenants, programs, revenue, and expense streams. Completing all onboarding, benefits and bi-weekly payroll for all companies with over 250 employees using ADP Workforce. Managing Admin Team of four responsible for operations, collections, safe access, bank deposits and membership maintenance and experience.

- Supporting and providing 15+ managers with financial data and tools for decision making and specific growth plans.
- Reconciling all banking, credit card and GL accounts, AP/AR, inventory, month end and year end closings.
- Reviewed and redesigned employee onboarding, payroll procedures, policies and documents incorporating company mission, vision and values and improving the new hire and team member experience.
- Completely overhauled ADP by implementing new modules and streamlined with current software which decreased managers payroll input by more than 80% with 100% accuracy to date.
- Archived over 25 years' worth of paper records and executed automated processes and electronic storage options decreasing supplies cost by 50% companywide.
- Improved accuracy and efficiency in accounting transactions by inactivating/merging thousands of vendors and GL codes in Mas90 and QuickBooks, built customized reports and filters and performed year end closings from 1998 to current.

CORPORATE CONTROLLER | MAS Medical Staffing, Londonderry, NH Nov 2006 – Oct 2018

Directly Managed the Corporate Finance team of five responsible for numerous revenue and expense streams in behavioral health, homecare, and nursing services throughout NH, MA, RI and ME. Responsible for all multi state payroll, medical billing, collections, AR/AP, benefits, workman's compensation, and various other day to day activities. Indirectly managed and trained all Clinical Program Managers and Internal Admins across all offices ensuring Medicaid and payroll compliance and adherence to company processes.

- Developed, Implemented, and maintained all systems, controls, processes and policies for operations, payroll, medical records, accounting, and billing systems for 12 offices with over 3500 employees generating \$70M in annual revenue.
- Independently performed and represented the company in all internal and external audits and reporting requirements.
- Successfully appealed Medicaid Integrity Audit saving the company over 350k.
- Commended by Federal Dept of Labor for organization, compliance, and expertise during 9-month audit.
- Expanded community service programs by writing multi-state applications, negotiating contracts, obtaining licensing and meeting policy and system requirements. Eliminated expenses in credentialing, consulting, IT and legal fees maximizing profits and contributing to growth from \$5M to \$70M over 12 years.
- Completed all upgrades, training and large system conversions with no downtime or interruptions.
- Hired and Cultivated numerous entry-level employees into proficient, long-term, loyal, and dependable mid-level professionals delivering consistent accuracy, reducing turnover, costly errors and achieving month-over-month profit increases for multiple revenues and expense streams.
- Recognized by the Company President as a complex problem solver with consistent success in providing maximum efficiency, compliance, and ability to scale with growth by streamlining front-to-back operations in all offices resulting in a 75% decrease in errors, redundancies, and staffing costs.

TECHNICAL EXPERTISE

General: Advanced Excel, Microsoft BI, PowerPoint, Adobe, Word, Outlook, Office 365, Various EHR Systems

Accounting: QuickBooks Enterprise, Sage (MAS90, MAS100, MAS200)

Payroll/HR: ADP Workforce, Paychex, Harpers (Millennium), QuickBooks

Medical Billing: Continulink, Home Trak, Saddleback, CMS1500, UB04, Pimsy EHR/EMR, Multi State EVV and EDI

EDUCATION

MASTER OF BUSINESS ADMINISTRATION, Leadership

September 2022

Southern New Hampshire University, Manchester, NH

BACHELOR OF SCIENCE, Accounting with concentration in Non-Profit Management

Southern New Hampshire University, Manchester, NH

ASSOCIATE OF SCIENCE, Accounting

Southern New Hampshire University, Manchester, NH

VOLUNTEER EXPERIENCE & RECOGNITIONS

ADVISORY BOARD MEMBER NFI North (National Family Institute), Concord, NH	2016 – Present
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NFI North provides mental health, child welfare, juvenile justice, educational, and rehabilitative programs

PUBLIC SPEAKER & ADVOCATE NAMI NH, Concord, NH	2004 – Present
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NAMI works to improve the quality of life for people affected by mental illness.

Received "Outstanding Family Member Award" at the 2017 NAFI/NFI annual conference for mental health advocacy.

Received Commendation from NH Governor Chris Sununu in 2017 for mental health advocacy.

Waypoint Key Personnel

Name	Title	Salary	% charged to this Grant
Borja Alvarez de Toledo	CEO	185,411	0
Colleen Ives	COO	127,338	0
Monique Miller	Director	86,715	50%